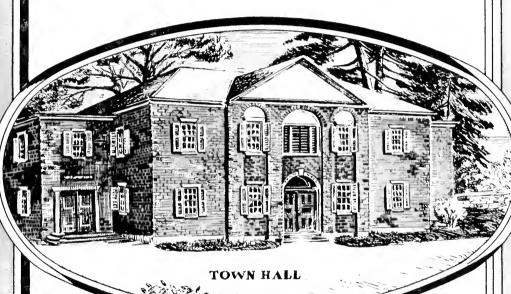
Annual Reports



AMHERST NEW HAMPSHIRE



ANNUAL REPORTS

OF THE

Town Officers

OF

AMHERST, N. H.

FOR
THE YEAR ENDING
DECEMBER 31, 1947

Also

Officers of School District

For Year Ending June 30, 1947

THE CABINET PRESS MILFORD, N. H. 1948 352.07 A51 1947 INDEX

Appropriations, Statement of	14
Auditors' Report	62
Budget and Comparative Statement	16
Financial Statement	12
Fire Alarm Signals	82
Fire Department Report	56
Forest Fire Problem	83
Highway Agent's Report	45
Inventory of Town	23
Librarian's Report	6 0
Library Treasurer's Report	59
Police Chief's Report	55
Receipts and Payments Tax Collector's Report	18
Tax Collector's Report	38
Town Clerk's Report	37
Town Officers	3
Town Treasurer's Report	41
Trust Funds, Report of	62
Selectmen's Financial Report	24
Sexton's Report	58
Warrant	7
SPECIAL REPORTS Amherst Village District Road Commission Selectmen Town Hall Committee Town Hall Janitor	78 66 74 64 81 72
War Memorial Book Zoning Board of Adjustment and Administrative Official	80
	80
Zoning Board of Adjustment and Administrative Official	80
Zoning Board of Adjustment and Administrative Official SCHOOL DISTRICT REPORTS	80 88 93
Zoning Board of Adjustment and Administrative Official SCHOOL DISTRICT REPORTS Budget Clerk's Report Financial Report	80 88 93 91
Zoning Board of Adjustment and Administrative Official SCHOOL DISTRICT REPORTS Budget Clerk's Report Financial Report Health	80 88 93 91 113
Zoning Board of Adjustment and Administrative Official SCHOOL DISTRICT REPORTS Budget Clerk's Report Financial Report Health Headmaster's Report	80 88 93 91 113 108
Zoning Board of Adjustment and Administrative Official SCHOOL DISTRICT REPORTS Budget Clerk's Report Financial Report Health Headmaster's Report Payments	80 88 93 91 113 108 94
Zoning Board of Adjustment and Administrative Official SCHOOL DISTRICT REPORTS Budget Clerk's Report Financial Report Health Headmaster's Report Payments School Growth	80 88 93 91 113 108 94 114
Zoning Board of Adjustment and Administrative Official SCHOOL DISTRICT REPORTS Budget Clerk's Report Financial Report Health Headmaster's Report Payments School Growth Superintendent's Report	80 88 93 91 113 108 94 114 101
Zoning Board of Adjustment and Administrative Official SCHOOL DISTRICT REPORTS Budget Clerk's Report Financial Report Health Headmaster's Report Payments School Growth Superintendent's Report Treasurer's Report	80 88 93 91 113 108 94 114 101 92
Zoning Board of Adjustment and Administrative Official SCHOOL DISTRICT REPORTS Budget Clerk's Report Financial Report Health Headmaster's Report Payments School Growth Superintendent's Report	80 88 93 91 113 108 94 114 101

TOWN OFFICERS

Moderator Harold H. Wilkins

Representative to General Court Charles A. Tracy

Selectmen

Meric G. Arnold, 1 Year Ralph C. Bills, 2 years Donald H. Davis, 3 Years

> Treasurer Catherine A. Kruger

> > Tax Collector Hiram R. Elliott

> > Town Clerk
> > Horton S. Allen

Highway Agent Guy H. Nelson

Auditors

Orson S. Bragdon

George H. Howard

Supervisors of the Check List

Hiram R. Elliott

Ethel W. Emerson

Lilla M. Brown

Trustees of the Trust Funds

Roy Davis, 1 Year Harold H. Wilkins, 2 Years

Pauline M. Clark, 3 Years

Fire Wards

Ashton L. Martin, Chief

Arthur L. Daniels, 1st Assistant Frank F. Richardson, 2nd Assistant

> Sexton of Cemeteries Clarence H. Hagar

Chief of Police Albert H. Junkins

Trustees of the Library

Dr. John LeBosquet, 1 Year Elizabeth Huntington, 1 year

Cleaveland Campbell, 2 Years

Nelle L. Holmes, 2 Years

Lawrence Clark, 3 Years Bertha Piper, 3 Years

School Board

Charles F. Prior, 1 Year Cevie M. Weston, 2 Years Donald N. Swain, 3 Years

> Surveyor of Wood, Bark and Lumber Fred W. Hubbard

> > Health Officer
> > Dr. Oscar Burns, M. D.

ZONING OFFICIALS

Administrative Official Allen D. Howard

Board of Adjustment Charles F. Young, Chairman, 1 Year

Harold J. Cutting, 2 Years

Frederick W. Mosher, 3 Years

George A. Knight, 4 Years

Arthur L. Underwood, 5 Years

AMHERST VILLAGE DISTRICT

Moderator M. Arnold Wight

Clerk

Esther W. Bundy

Treasurer

Cleaveland J. Campbell

District Commissioners

Charles A. Tracy, 1 Year

Donald F. Sawyer, 2 Years, resigned, 1947, succeeded by George B. Hyde Lawrence L. Hall. 3 Years

TOWN COMMITTEES

Ways and Means Committee George B. Hyde, Chairman Benjamin G. Bundy, Secretary

Robert L. Smith Bichard W. Weston Raymond E. Stimson W. Thurston Whittle

Road Commission

Raymond E. Stimson

Richard W. Weston

Harold H. Wilkins, Jr.

Town Hall Committee
Robert L. Smith, Chairman

Theodora A. Lincoln Amy Harding

Margaret Murphy

Meric G. Arnold Benjamin G. Bundy Malcolm D. Clark

War Memorial Book Committee

Arthur L. Underwood

Margaret Moser Bertha L. Piper

Nelle L. Holmes Catherine A. Kruger

Harold H. Wilkins

Town Report Committee

Hiram R. Elliott

Catherine A. Kruger

W. Thurston Whittle



STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Amherst in the County of Hillsborough in said State, qualified to vote in Town Affairs:

Polls to Close at 12 o'clock.

You are hereby notified to meet at the Town Hall in said Amherst on Tuesday, the 9th day of March next, at eight o'clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officials for the ensuing year.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and to make appropriations for the same.

3. To see if the town will vote to give the Selectmen and Treasurer authority to borrow money in anticipation of taxes.

4. To see if the town will vote to give discount on taxes at $1\frac{1}{2}$ % to August 1st.

5. To see if the town will vote to instruct the Town Clerk to report at each town meeting following the vote on each article and/or motion, and before reading of the next article or recognition of another motion, his record of the article and/or motion and the vote thereon; and to complete the permanent record of the town meeting within 48 hours.

6. To see if the town will vote to amend the resolution voted in the Town Meeting of March 10, 1931 which reads: "That the Moderator appoint a committee of six citizens to serve as a 'Ways and Means Committee' with power to examine and report on all appropriations and finances of the Town of Amherst, and who will serve until their successors are appointed in a like manner; said committee to serve without pay." So that said resolution as amended will read: "That the Moderator appoint a committee of six citi-

zens to serve as a 'Ways and Means Committee' with power to examine all town records and finances and all articles in the town warrant, and to make recommendations and to report thereon to the annual town meeting or any special town meeting; the members of said 'Ways and Means Committee' to serve until their successor or successors are appointed, and to serve without pay."

- 7. To see if the town will vote to raise and appropriate the sum of \$973.64 for Town Road Aid; the State to contribute \$3894.56.
- 8. To see if the town will vote to raise and appropriate a sum not exceeding \$139.66 (1/100th of one percent of the town's valuation based on the 1947 assessment) to the Merrimack Valley Region Association for the purpose of publicizing and promoting the natural advantages and resources of the town in cooperation with the other 37 communities in the Merrimack Valley Region.
- To see if the town will vote to purchase a new road grader with snow removal attachments, and to vote to raise and appropriate money for same.
- 10. To see if the town will vote to raise and appropriate the sum of \$1500.00 to be added to the fund toward the purchase and installation of a heating plant for the Town Hall building.
- 11. To see if the town will vote to raise and appropriate the sum of \$373.00 of which \$290.00 be used to pay for the washing and painting of the woodwork, walls, and ceiling of the assembly hall in the Town Hall building; the remainder to cover the amount by which kitchen renovations exceeded the 1947 appropriation.
- 12. To see if the town will vote to raise and appropriate a sum of money sufficient to complete this year the installation of a central heating plant for the Town Hall building, said money to be borrowed and repaid

at a yearly rate of an amount not to exceed \$1500.00.

- 13. To see if the town will vote to install a street light on Foundry Street near the corner of Davis beyond a pole No. 134, and to vote to raise and appropriate money for same.
- 14. To see if the town will vote to install a light on Davis Lane near Main Street on pole No. 136, and to vote to raise and appropriate money for same.
- 15. To see if the town will vote to oil and gravel the Patch Hill road (Old Lyndeboro Road), and vote to raise and appropriate money for same.
- 16. To see if the town will vote to accept and maintain a right of way beginning on Baboosic Road at the Barrett property and running to a right of way known as Hillside Ave., thence to Lakeview Street, continuing to the property of Leo Morrissey, a distance of about 1,000 feet, and vote to raise and appropriate money for same.
- 17. To see if the town will vote to grade, gravel properly, repair any culverts needed, and surface-treat with oil, the road beginning at the Ajam and Jameson residences and continuing to a barway below the residence of Mr. Wanless (Harry Boutelle Farm), a distance of approximately eight-tenths (8/10) of a mile, and vote to raise and appropriate money for same.
- 18. To see if the town will vote to oil and gravel the Horace Greeley Road and vote to raise and appropriate money for same.
- 19. To see if the town will vote to oil and gravel the Old Milford Road, and vote to raise and appropriate money for same.
- 20. To see if the town will vote to raise and appropriate the sum of \$250.00 for the purpose of constructing a new bridge on the Charles Wright Road leading from Route No. 122.
- 21. To see if the town will vote to gravel and surface-treat with oil that part of the Christian Hill road

at the southerly end of present black road and leading to the Mont Vernon road, a distance of five-tenths (5/10) of a mile, and vote to raise and appropriate the money for same.

- 22. To see if the town will authorize the Selectmen to execute, on behalf of the Town of Amherst, a stipulation as to just compensation for the estate in those of the roads and portions of roads involved in Civil Action No. 528, pending in the United States District Court for the District of New Hampshire, which are situated within the limits of the said Town acquired by the United States of America in the said condemnation proceeding, agreeing that a final judgment may be entered in the said proceeding ordering and decreeing that nominal damages in the sum of One and no 100 Dollar (\$1.00), without interest, shall constitute full and just compensation for the estate in those of the said roads and portions of roads involved in the said proceeding which are situated within the limits of the said Town acquired by the United States of America in the said proceeding and waiving all right to the assessment of just compensation for the said estate in those of said roads and portions of roads which are situated within the limits of the said Town.
- 23. To see if the Town will vote permission for use of the Town Hall auditorium as a basketball court and vote to raise and appropriate a sum not to exceed \$450.00 for necessary alterations.
- 24. To see if the town will vote to raise and appropriate the sum of five hundred dollars (\$500.00) to finance a children's playground activity for the summer of 1948, and have the moderator and selectmen appoint an organization or committee to administer funds.
- 25. To see if the town will vote to raise and appropriate three hundred dollars (\$300.00) to erect street signs within the village and to instruct the Selectmen

to appoint a committee of not more than five for the purpose of holding a hearing and naming the streets.

- 26. To see if the town will vote to raise and appropriate the sum of forty dollars (\$40.00) to cover the cost of the two Honor Rolls which are being purchased.
- 27. To see if the town will vote to rescind the Zoning Ordinance which was adopted at the Annual Town Meeting held March 12, 1946, said vote to be by checklist and ballot.
 - 28. To see if the town will vote to establish a Zon-

ing system.

- 29. To see if the town will vote to have every slaughter house hereafter constructed or maintained within the limits of the town of Amherst, New Hampshire, comply with the following regulations unless otherwise specified by the Board of Health:
- (a). The location and plans must be approved in writing by the Board of Health before any alterations or construction begins.
- (b). The slaughter of cattle, sheep, hogs (except for private use) shall not be slaughtered within the town limits except in an authorized slaughter house.
- (c). No beef, pork, lamb, or veal shall be sold or offered for sale for food purposes unless the animal from which the meat was taken had been properly inspected by an authorized inspector who has been appointed by the selectmen, and furnished with the proper stamps covering inspection.
- 30. To see what action the town wishes to take in regard to the profits from sales of the World War Memorial Books.

Given under our hands and seal, this fourteenth day of February, in the year of our Lord nineteen hundred and forty-eight.

MERIC G. ARNOLD, DONALD H. DAVIS, RALPH C. BILLS, Selectmen of Amherst.

FINANCIAL STATEMENT

ASSETS

ASSEIS		
Cash in treasury Jan. 1, 1948 Due from State Treasurer:	\$7278	82
Bounties 1947	35	50
Grader Fund	1163	
Heating Plant Fund	1000	00
Uncollected Taxes 1947	9374	10
Taxes Bought by Town		
not yet Redeemed—1946	262	47
1945	84	49
1944	12	00
Total	\$19,210	43
LIABILITIES		
Three Serial Notes	\$ 1,500	00
Interest on Notes		50
Due Amherst School District:		
Balance of Appropriation	11,736	00
Balance of Dog Tax	347	73
Grader Fund	1,163	05
Heating Plant Fund	1,000	00
	\$15,768	28
Excess of Assets over Liabilities	3.442	15
Total	\$19,210	-13

CAPITAL ASSETS

Town Hall and Land	\$14,000 00
Furniture and Equipment	2,000 00
Library and Land	7,500 00
Furniture and Equipment	4,000 00
Fire Station and Land	2,500 00
Equipment	6,743 41
Police Equipment	156 00
Highway Department and Land	800 00
Equipment and Supplies	4,135 20
Parks and Playgrounds	1,000 00
Schools and Land	71,900 00
Equipment	7,000 00

STATEMENT OF APPROPRIATIONS

Town Officers' Salaries	\$1,752 89
Town Officers Expenses	1,100 00
Election and Registration	150 00
Town Hall	500 00
Police Department	450 00
Fire Department	1,800 00
Town Aid	200 00
Health Department	100 00
Vital Statistics	100 00
Road Maintenance	7,000 00
Snow Removal	4,500 00
Oiling	3,750 00
General Highway Expense	300 00
Library	1,000 00
Street Lights	1,452 82
Old Age Assistance	2,000 00
Memorial Day	200 00
Parks	500 00
Cemeteries	S 5 0 00
Interest	150 00
Town Clock	25 00
Payments on Debt	1,500 00
Auto Permits	175 00
Spraying	400 00
Town Dump	100 00
Legal Advice	25 00
County Tax	6,292 51
Gravel Main Street	400 00
Baboosie Brook Bridge	850 00
Oil for Eight Roads	9,650 00
Town Road Aid	1,900 98
Oil and Gravel Clark Ave.	400 00
Town Hall Repairs	420 00
Town Hall Kitchen	725 00
Heating Plant Fund	1,000 00
War Memorial Book	992 00
Regional Association	25 - 00
Schools	25,736 00
	050 453 30
Total Town and School Appropriations	\$78,472 20

AND TAXES ASSESSED

Total Town and School Appropriations Less Estimated Revenues and Credits			\$78,472	00
Interest and Dividend Tax	\$2089	1.8		
Railroad Tax	29			
Savings Bank Tax	$\frac{29}{145}$			
State Forest Tax				
	15			
Auto Permit Fees	1,769			
Licenses and Permits	28			
Rent of Town Property	150			
Interest on Taxes	10	00		
Sale Tax Deeded Property	343	16		
Oil for Eight Roads				
Not to be Used—				
Provided for by T.R.A.	9,650	00		
Total Revenues and Credits			14,231	30
			\$64,240	90
Plus Overlay			790	70
T C: 11 101 1m	***	•	\$65,031	
Less Stoddard School Tax	\$33	30	33	30
Net Amount to be Raised by Taxation			\$64,998	30
Less 654 Poll Taxes at \$2.00	\$1308	00		
National Bank Stock Tax	40	60		
			1,348	60
Amount to be Raised by Property Taxes or	n			
which Tax Rate is to be Figured			\$63,649	70
Rate of Taxation per			, ,	•
	\$4.56			

COMPARATIVE STATEMENT OF APPROPRIATIONS, EXPENDITURES AND BUDGET 1948

1948	Estimated	Expenses	\$ 1767 89	1200 00	250 00	1650 00	200 00	2500 00	1000 00	20 00	100 00	2000 00	2000 00	7100 00	300 00	1000 00	1507 86	2300 00	150 00	00 009	800 00	150 00	25 00	1500 00
		Overdraft				94 21			315 73			267 50	1729 99					148 68			22 40	78 41	00 9	
	Unexpended	Balance	\$ 18 69	46 55	11 25		19 61			55 50	39 50			208 70	10 77		16 82		68 30	50 00				
		Expended	\$ 1790 75	1053 45	138 75	594 21	455 49	2270 09	649 73	44 50	60 50	7447 40	6229 99	3626 95	289 23	1000 00	1436 00	2148 68	131 70	450 00	822 40	228 41	31 00	1500 00
	Total	Available	\$ 1809 44	1100 00	150 00	500 00	475 10	2032 74	334 00	100 00	100 00	7179 90	4500 00	3835 65	300 00	1000 00	1452 82	2000 00	200 00	500 00	800 00	150 00	25 00	1500 00
		Credits	\$ 56 55				25 10	232 74	134 00			179 90		85 65										
	Appropri-	tions	\$ 1752 89	1100 00	150 00	500 00	450 00	1800 00	200 00	100 00	100 00	7000 00	4500 00	3750 00	300 00	1000 00	1452 82	2000 00	200 00	500 00	300 00	150 00	25 00	1500 00
			Town Officers' Salaries	Town Officers' Expenses	Flection and Registration	Town Hall	Police Department	Fire Department	Town Aid	Health Department	Vital Statistics	Road Maintenance	Snow	Oiling	Highway Department Expense	Library	Street Lights	Old Age Assistance	Memorial Day	Parks and Playgrounds	Cemeteries	Interest	Town Clock	Town Debt

275 00 100 00 150 00 150 00 100 00		28845 00	\$74663 26													\$2713 07 Net overdrafts	
49 00 9 00 70 70	169 00			132 39										\$3330 36	617 29	\$2713 07 N	
					49 50			15 50	4 90	1 70				\$617 29			
224 00 409 00 170 70	194 00	26541 14	\$66230 58	916 44	370 50	1000 00	9504 86	834 50	395 10	398 30	25 00	20 00	992 00	\$80717 28	78004 21	\$ 2713 07	
175 00 400 00 100 00	25 00	26541 14		784 05	420 00	1000 00	9204 86	850 00	400 00	400 00	25 00	20 00	992 00	\$78004 21			
		805 14		59 05			7603 88							\$9182 01			
175 00 400 00 100 00	25 00	25736 00	\$62059 22	725 00	420 00	1000 00	1900 98	850 00	400 00	400 00	ion 25 00	20 00	992 00	\$68822 20	9182 01	\$78004 21	947 1948
Auto Permit Fees Spraying Town Dump Baboosic Dump Soldiers' Aid	Legal Advice County Tax	Schools *	Sub Total	Special Appropriations Kitchen Improvements	Town Hall Improvements	Heating Plant Fund	Town Road Aid	Baboosic Brook Bridge	Gravel Main Street	Oil Clark Avenue	Merrimack Valley Association	Chestnut Hill Cemetery	War Memorial Book	Totals			* Town Year ends Dec. 31, 1947 School Year ends June 30, 1948

School Year ends June 30, 1948

A SUMMARY STATEMENT OF

RECEIPTS

Current Revenue: From Local Taxes:				
Property taxes, current year	\$54,821	76		
Poll taxes, current year,	,,			
regular at \$2	1,090	00		
National Bank Stock taxes		60		
Total current year's taxes				
collected and remitted			\$55,966	36
Property taxes, previous years			6,282	
Poll taxes, previous years,			,	
regular at \$2			160	00
Interest received on taxes			313	
Tax sales redeemed			486	
From State:				
Interest and dividend tax	s 2,737	25		
Railroad tax	57			
Savings bank tax	159			
Reimbursement a c State and	100	00		
Federal forest lands	20	31		
	174	_		
Fighting forest fires Bounties		50		
Reimbursement a c Old	40	50		
	20	84		
Age Assistance		04		
From Local Sources, Excep				
Dog licenses	544			
Business licenses and permits		00		
Rent of town property	228			
Income from trust funds		20		
Income from departments	836	58		
Registration of motor vehicles,				
1946 permits	30	6-4		
Registration of motor vehicles,				
1947 permits	2,546	25		

RECEIPTS and EXPENDITURES

PAYMENTS

Current Maintenance	e Expen	ses:
General Government:		
Town officers' salaries and		
	3 2,014	
Town officers' expenses	1,053	45
Election and registration		
expenses	138	
Expenses town hall and clock	625	21
Protection of Persons		
and Property:		
Police department	455	49
Fire department, including		
forest fires	2,270	
Tree spraying and trimming	409	
Bounties		50
Damage by dogs	196	44
Health:		
Health department	44	50
Vital statistics	60	50
Dump maintenance	170	70
Highways and Bridges:		
Town Road Aid	1,900	98
Town maintenance:	·	
(summer \$10,867.75)		
(winter $(\$6,229.99)$	18,097	74
Street lighting	1,436	00
General expenses of		
Highway Department	289	23
Libraries:		
Libraries	1,000	00
Public Welfare:		
Old age assistance	2,148	68

A SUMMARY STATEMENT OF

RECEIPTS

Receipts	Other	Than
Curren	t Reve	nue:

22,000	00		
137	43		
1,600	00		
695	00		
		31,890	81
	-	\$95,100	05
		105.047	17
	137 1,600	· -	137 43 1,600 00 695 00 31,890

RECEIPTS and EXPENDITURES

PAYMENT	S			
Town poor	649	73		
Patriotic Purposes: Memorial Day and Memorial Book	1,123	70		
Recreation: Parks and Playgrounds	450	00		
Public Enterprises: Cemeteries	872	40		
Unclassified: Damage and legal expenses Advertising and Regional Assoc. Taxes bought by town	764	00 51		
Discounts Abatements and Refu Total Current Maintenance Expenses Interest:	nds 8	20	\$36,434	55
Paid on temporary loans in anticipation of taxes Paid on long term notes Total Interest Payments	\$175 52	91 50	228	41
Outlay for New Construction and Permanent Improvement Highways and bridges, town	nts:			
construction Town hall Total Outlay Payments	\$ 834 1,286 			74
Indebtedness: Payments on temporary loans in anticipation of taxes Payments on long term notes Payments to capital reserve fund	\$22,000 1,500 s 1,050	00		

RECEIPTS and EXPENDITURES

PAYMENTS	•	
Payments to trustees, trust funds 1,600 00 Total Indebtedness Payments	26,150	00
Payments to Other Governmental Divisions: Taxes paid to County \$ 6,292 51 Payments to School Districts 26,541 1-		
Total Payments to Other ————— Governmental Divisions	32,833	65
Total Payments for All Purposes Cash on hand December 31, 1947	\$97,768 7.278	
Grand Total	\$105,047	17

COMPARATIVE INVENTORY

	1946		1947
gs	\$1,188,401.00		\$1,278,876.00
	60,020.00		53,285.00
59	7,800.00	64	7,335.00
378	44,865.00	45 8	53,795.00
79	6,475.00	38	3,125.00
2	400.00	2	350.00
13	130.00	14	140.00
4	100.00		
28465	35,928.75	18240	22,876.75
22	22.00		
49	147.00	40	120.00
19	190.00	10	100.00
ood	2,820.00		8,470.00
S	2,255.00		1,785.00
9	12,950.00		15,600.00
	500.00		500.00
	\$1,363,003.75		\$1,396,557.75
nptions	33,170.00		51,100.00
	\$1,329,833.75		\$1,396,557.75
100	\$3.90		\$4.56
te	\$1.66		\$1.84
	59 378 79 2 13 4 28465 22 49 19 ood s	gs \$1,188,401.00 60,020.00 59 7,800.00 378 44,865.00 79 6,475.00 2 400.00 13 130.00 4 100.00 28465 35,928.75 22 22.00 49 147.00 19 190.00 ood 2,820.00 s 2,255.00 12,950.00 500.00 \$1,363,003.75 33,170.00 \$1,329,833.75 100 \$3.90	gs \$1,188,401.00 60,020.00 59 7,800.00 64 378 44,865.00 458 79 6,475.00 38 2 400.00 2 13 130.00 14 4 100.00 28465 35,928.75 18240 22 22.00 49 147.00 40 19 190.00 10 cod 2,820.00 s 2,255.00 12,950.00 500.00 \$1,363,003.75 aptions \$3,170.00 \$1,329,833.75 100 \$3.90

REPORT OF SELECTMEN

Town Officers Salaries:

Appropriation:	\$1752.89		
Credit:	56.55		
Expended:			
Meric Ġ. Arnold, selectman	\$330 62		
Ralph C. Bills, selectman	330 62		
Donald H. Davis, selectman	330 62		
Ernest H. Peaslee, selectman	56 55		
Hiram R. Elliott, tax collector	264 50		
Catherine A. Kruger, treasurer	198 35		
Horton S. Allen, clerk	198 36		
Pauline M. Clark, clerk			
of trust funds	66 13		
George H. Howard, auditor	15 00		
		\$1790	7.

\$1790 75

Town Officers' Expense: Appropriation: \$1100.00

Tipping printered and state	,	0 0	
Expended:			
Ralph Č. Bills, use of car	\$	50	00
Ralph C. Bills, clerical work		6	00
Meric G. Arnold, use of car and tel.		9	87
Brown and Saltmarsh, supplies		16	74
L. C. Smith, repairs to adding mae	lı.	2	50
Wheeler and Clark, supplies		2	03
N. H. Tax Collectors Assoc., dues		5	00
N. H. Assessors Assoc., dues		2	00
Catherine A. Kruger, supplies		7	65
A. L. Keyes Agency, town			
officers' bonds		15	00
Registry of Deeds, transfers			
and mortgages		60	84
Cole Printing Co., supplies		6	06
Donat Corriveau, search of			
mortgages		4	50
Alice Converse, stamps		4	00

Spaulding Moss Co., map of town 13 56 Holmes and Caldwell Agency,	
town officers' bonds 70 00	
Philip Morris, supplies 2 53	
H. R. Locke, prints of maps 7 50	
Rotch Insurance Agency, town	
officers' bonds 40 00	
Souhegan National Bank, deposit box 5 00	
Cabinet Press, printing and notices 453 52	
Vincent P. Brine, stamps 60 33	
N. E. Tel. & Tel. Co., phone and	
toll calls 26 72	
Edson Eastman Co., supplies 15 89	
H. R. Elliott, use of car 50 00	
H. R. Elliott, clerical work 50 00	
H. R. Elliott, supplies, phone 46 46	
H. S. Allen, drawing deeds, supplies 10 50	
H. S. Allen, attendance at annual	
town and city clerks' meeting 12 25	
, ———	\$1053 45
Election and Designation	
Election and Registration: Appropriation: \$150.00	
Expended:	
Harold H. Wilkins, moderator H. R. Elliott, supervisor \$8.00 20.00	
, 1	
, T	
, T	
George H. Howard, assist. moderator 10 00 Frank L. Pearson, assistant clerk 8 00	
Frank L. Pearson, assistant clerk 8 00 H. R. Locke, ballot clerk 5 00	
Hibbert V. Miles, ballot clerk 5 00	
Dwight P. Brown, ass't. to voters 5 00	
Carl H. Perrin, ass't. to voters 5 00	
Albert H. Junkins, services 6 00	
Cabinet Press, printing ballots 26 75	
- Caomice recos, princing bands — — — — — — — — — — — — — — — — — — —	

Т	Hal	١.
Lown	Hal	١:

Appropriation:	\$500.00)		
Credit:	20.00)		
Expended:				
Dwight P. Brown, janitor	\$194	10		
Public Service Co., lights	77	36		
Public Service Co., supplies	1	46		
Raymond's, supplies	6	57		
John R. Martin Co., Philgas & 1	epairs 95	44		
Frank Hartshorn Co. ,kindling	23			
James A. Coffin, extinguisher	19	00		
Guv Nelson, labor	8	10		
P. T. A. Lunch Comm.	10	00		
A. L. Martin, supplies	17	82		
W. A. Hart, services	4	5 0		
Perlev Jones, stove wood	48	50		
Vincent P. Brine, stove wood	40	00		
Laurence E. Clark, insurance	30	00		
Roman Stanley, repairs	3	00		
Warren C. McCullough, painti	ng 15	00		
			\$594	21

Police Department: Appropriation: \$450.00

Credit:	25.10)
Expended:		
Harold Aldrich, special officer	\$ 21	5 0
Meric G. Arnold, special officer	8	00
Granite State Auto List Co.	12	50
Robert Malone	2	00
David Swain	2	00
Lawrence E. Hubley, special officer	13	00
Harry Boutelle, special officer	12	00
Richard Crocker, special officer	S	00
Albert H. Junkins:		
Services as constable	110	00

Dances at Lake, trouble calls,		
phone calls	$260 \ 44$	
Supplies	6 05	
		\$455 49
		•
Fire Departme	nt:	
	1800.00	
Credit:	232.74	
Expended:		
A. L. Martin, fire chief	\$25 00	
A. L. Martin, forest fire warden	25 00	
A. L. Daniels, 1st fire ward	15 00	
Frank Richardson, 2nd fire ward	15 00	
Walter Ryan, janitor	$75 \ 00$	
Lawrence Engine Co., firemen's		
salaries	200 00	
A. L. Martin, chimney fires	31 05	
A. L. Martin, dump fires	50 90	
A. L. Martin, grass fires	58 95	
A. L. Martin, house fires	214 25	
A. L. Martin, forest fires	392 34	
A. L. Martin, Milford Firemen's		
Relief Assoc.	10 00	
A. L. Martin, brooder house fires	16 50	
A. L. Martin, labor and material	100 49	
Locke's Jenney Station, gasoline	$45 \ 41$	
Richard Crocker, plowing snow	7 00	
Guy Nelson, labor	109 50	
Public Service Co. of N. H., lights	46 10	
Clark's Garage, labor and supplies	$73 \ 48$	
N. E. Tel. & Tel. Co., phone	45 14	
Rotch Insurance Agency, insurance	182 78	
Fire Protection Co., equipment	$25 \ 00$	
James A. Coffin, supplies	49 00	
N. H. Forestry & Recreation		
Dept., equipment	42 00	
Milford Grain and Coal Co., coal	26 28	

Raymond's, supplies Farrar Co., equipment Mass. Bonding & Ins. Co., insurance H. R. Locke, supplies Milford Public Works, rent of two hydrants Lawrence E. Clark, insurance Bob's Auto Service, labor Charles A. Tracy, insurance George Lamoureux, supplies	130 20 162 40 8 1 38	50 50 00 75 25	\$20 7 (
			\$2270	09
Town Aid:				
Appropriation:	\$200.00			
Credit:	134.00)		
Expended:				
For Clarence Adams:	6100	00		
John McEntee, labor	\$138			
William Falconer, material	69			
W. E. Aubuchon Co., material		60		
William Hart, material	Э	00	6023	2 20
For A. A. Clark:			φ20.	2 20
Raymonds, groceries			\$ 13	5 90
For Florence Grant:			•	
Amherst Clover Farm Store, groce	eries		\$ 8	8 96
For Kathleen Hubley:				
Daniel Webster Home for Child	ren		\$23	7 38
For S. Martin:				
Raymond's, groceries	\$15	69		
Converse and Peaslee, wood	16	00		
			\$ 3	1.69
For Ruth B. Spencer:				
Room and board			\$ 3	1 00
For Angelina Wilson:				
Osear Burns, M. D., calls	\$12			
Guy Nelson, oil drum faucet	1	50		

Roy D. Clark, fuel oil Gerard's Store, groceries Fred W. French, groceries	25 25 18 61 35 24	
Fred W. French, groceries		\$ 92 60
		\$649 73
Dog Damage:		
Expended:	e 00 77	
Albert H. Junkins, dog officer	\$ 23 77 125 50	
Chas. B. Guthrie, poultry killed		
Chas. W. Kierstead, poultry killed	$\begin{array}{ccc} 3 & 00 \\ 8 & 75 \end{array}$	
Kenneth Jameson, poultry killed Cabinet Press, printing	7 55	
Cole Printing Co., printing	15 63	
Phaneuf Press, dog tags	12 24	
Thaneur Tress, dog dags		\$196 44
		7
Health Departme	ent:	
Appropriation: \$1	00.00	
Expended:		
N. H. State Hospital, inquisition	\$ 9 00	
Hillsborough County Reg. of		
Probate, petition	1 50	
Dr. Oscar Burns, health officer	34 00	* * * * * * * * * * * * * * * * * * *
-		\$44 50
Vital Statistics	s •	
Appropriation: \$1		
Expended:	00.00	
H. S. Allen	\$57 50	
Maurice E. Barrett	25	
Robert S. Little	25	
Rev. Noble O. Bowlby	25	
Rev. Francis Hogan	25	
Dr. Oscar Burns	1 25	
Dr. John LeBosquet	75	
J 1		\$60 50

Town Maintenance:		
Appropriation: \$7000.00		
Credit: \$179.90		
Expended:		
Guy H. Nelson, Highway Agent	\$7447	40
Snow:		
Appropriation: \$4500.00		
Expended:		
Guy H. Nelson, Highway Agent	\$6229	99
Oiling:		
Appropriation: \$3750.00		
Credit: 85.65		
Expended:		
Guy H. Nelson, Highway Agent	\$3626	95
General Expense of Highway Departs	ment:	
Appropriation: \$300.00		
Expended:		
Guv H. Nelson, for supplies \$128 08		
W. S. Darley Co., signs 6 90		
Holmes and Caldwell Agency, insur. 109 00		
A. L. Keyes Agency, insurance 43 09		
M. G. Arnold, express charges 2 16		
	\$289	23
~ .1	J _ 00	
Library:		
Appropriation: \$1000.00		
Expended:		
Amherst Town Library, Lawrence		
E. Clark, Treas.	\$1000	00
Street Lights:		
Appropriation: \$1452.82		
Expended:		
Public Service Co., Village lights \$1133-50		
Public Service Co., Baboosic lights 302 50		
	\$1436	00

Old Age Assistance:

Appropriation: \$2000.00 Expended: Treas. State of N. H., for O. A. A. \$2148.68 Memorial Day: Appropriation: \$200.00 Expended: Donald N. Swain, for supplies \$27 60 Cabinet Press, programs 15 75 Henry Davis, wreaths 6 00 Larry Conti, band 75 00 Legion Emblem Div., grave markers 7 35 \$131.70 Parks and Playgrounds: Appropriation: \$500.00 Expended: American Legion Post 87, labor \$450 00 Cemeteries: Appropriation: \$800.00 Expended: Clarence H. Hagar, sexton \$787 40 Albert F. Caron, labor 35 00 \$822 40 Interest: \$150.00 Appropriation: Expended: Souhegan National Bank \$175 91 Guv C. Came 30 00 Elizabeth M. Proctor 15 00 I. A. & M. E. Crawford

7 50

\$228 41

Town Clock

Town Cloc	ek:				
Appropriation:	\$25.00				
Expended:					
Dwight P. Brown, care of clock	\$25	00			
Lawrence E. Clark, insurance		00			
Lawrence E. Clark, instrance	O	00	\$31	00	
			φστ	00	
Long Term Notes:					
Appropriation:	\$1500.00				
Expended:					
Souhegan National Bank	\$1000	00			
J. A. & M. E. Crawford	500				
j. m. d m. E. Grawlord			\$1500	$\Omega\Omega$	
			91000	00	
Auto Permit	Fees:				
Appropriation:	\$175.00				
Expended:					
H. S. Allen, town clerk			\$224	00	
11. J. Mich, town cicia					
Spraying	:				
Appropriation:	\$400.00				
Expended:					
Bartlett Tree Co., spraying	\$100	00			
Albert Caron, trimming trees	217				
M. G. Arnold for A. F. Caron		50			
VI. G. MINOR IOI M. I. Caton			\$409	00	
			0400	(/(/	
Town Dun	nps:				
Appropriation:					
Expended:					
Guy H. Nelson, Highway Agen	t		\$170	70	
			7	• • •	
Trustees of Trus					
Dr. Josephine L. B. Bates	\$150				
M. Ğ. Jewett, Philbrook lot	100	00			
Countellan Spalding	150	()()			
Suzame A. St. Onge Love Ring	100	00			
M. D. al., 1 H.l.	150	00			

150 00 100 00

Mrs. Bertha Libby M. G. Jewett, Pesterfield lot

Robert D. Walker Josephine T. Farrin Mrs. Walter Wry George E. Harding	150 150 150 200	00 00 00				
Ralph L. Gilson	200		\$1600 00			
Temporary Loa	nc.		41000 00			
Expended:	113.					
Souhegan National Bank			\$22001.00			
Special Appropriation for Kitchen:						
	\$725.00					
Credit:	59.03	5				
Expended:						
John R. Martin Co., plumbing	\$341					
John R. Martin Co., kitchen range	238	25				
Carl Stimson, metal work	138	30				
M. G. Arnold, materials		07				
M. G. Arnold, paid Lendal Hardin		00				
M. G. Arnold, paid Roman Stanley	\overline{r} 1	75				
Raymond's, paint	6	80				
Will A. Hart, material	12	40				
Clark's Garage, material	79	52				
Warren C. McCullough, painting	25	00				
Roman Stanley, labor	8	00				
-			\$916 44			
Special Appropriation — War Memorial Book: Appropriation: \$992,00						
Expended:						
Cabinet Press, printing			\$992 00			

Special Appropriation for Town Hall: Appropriation: \$420.00 Expended: Warren McCullough, painting \$230 50 120 00 H. R. Locke & Sons, wiring 20.00 Roman Stanley, labor \$370.50 Special Appropriation for Heating Fund: Appropriation: \$1000.00 Expended: \$1000 00 Town Hall Heating Plant Fund Special Appropriation for Chestnut Hill Cemetery: Appropriation: \$50.00 Expended: Guv Nelson, labor \$50.00 Special Appropriation for Merrimack Valley Region Association: Appropriation: \$25.00 Expended: Merrimack Valley Region Association \$25 00 Town Road Aid: Appropriation: \$1900.98 Expended:

State of N. H. Highway Dept.

Grader Fund:

Expended: Guy H. Nelson, use of grader

\$50.00

\$1900.98

Bounties:

Expended:

Meric \bar{G} . Arnold, paid for hedgehogs \$16-00 Ralph Bills, paid for hedgehogs 7 00 Donald H. Davis, paid for hedgehogs

E. H. Peaslee, paid for hedgehod Tex Arnold, one hedgehod Howard Converse, one hedgehod Richard Crocker, one hedgehod Robert Kelley, nine hedgehods George Parker, six hedgehods	50 tog 50	\$35 \	50
Special Appropriation for	Camp Iudea Bi	idge:	
Appropriation:			
Expended: Clayton W. Chase, contractor Guy H. Nelson	\$730 00 104 80	\$834 8	80
Special Appropriation	for Graveling	g	
Main Stre	et:	•	
Appropriation:	\$400.00		
Expended: Guy H. Nelson		\$395 1	0
Special Appropriation Clark Aver Appropriation: Expended:	me:		
Guy Nelson		\$398 3	80
Special Oiling App	propriations		
Provided for by Raised by Town			
State Share	7603.88		
Locations Silva's to Merrimack Line Roby's to Merrimack Line 'Mack Hill Road Horace Greeley Road	\$9504.86 From T.R.A. \$2300 00 3100 00 700 00 750 00	Accoun	ıt

Lake and Lake Front Street Christian Hill Road Main Street Walnut Hill Road	400 00 1400 00 300 00 700 00	
William Road		\$9650 00
Taxes Bought by	Town	•
Expended:	/ IOWII:	
H. R. Elliott		\$764 51
Refunds:		
Expended:		
	\$2 00	
Anton LaForge William A. Hart	6 20	
		\$8 20
Legal Advi	ce:	
Appropriation:		
Expended:		
C. Bradley Frost	\$150 00	
Dorothy M. Ruf	44 00	
·		\$194 00
County Ta	ıx:	
Appropriation: 5		
Expended:		
Treasurer Hillsboro County		\$6292 51
Schools:		
Appropriations: \$	325,736.00	
Expended:		
Amherst School District	۰	\$26,541 14
	-	
TOTAL PAYMENTS		\$97,768 35
* School Year: July 1, 1947 — June 3 Town Year: January 1, 1947 — Decer		

REPORT OF TOWN CLERK

DOG ACCOUNT	
217 dogs licensed from Jan. 1, 1947 to	Dec. 31, 1947
Dr.	
166 male and spayed female dogs	
at \$2.00 each \$332	00
43 female dogs at \$5.00 each 215	00
	77
2 kennels at \$12.00 each 24	00
	\$587 77
Cr.	
Amt. paid town treas. during year \$544	17
Commission for licensing dogs 43	60
	\$587 77
AUTOMOBILE ACCOUN	Т
Dr.	1
20 (1946) auto permits issued from	
Jan. 1, 1947 to Mar. 31, 1947 \$ 30	64
673 (1947) auto permits issued from	
Jan. 1, 1947 to Dec. 31, 1947 2546	25
·	\$2576 89
Cr.	
Amount paid town treas. during year	\$2576 89
HORTON S	S. ALLEN,
	Town Clerk.

REPORT OF TAX COLLECTOR

SUMMARY OF WARRANT LEVY OF 1947

Dr.				
Taxes committed to Collector				
Property	\$63,649	74		
Polls	1,308	00		
National Bank Stock	40	60		
Total Warrant			\$64.998	34
Added Taxes				
Property	\$395	76		
Polls	50	00		
Bank Tax	14	00		
Interest collected	5	70		
Summons Charges collected	29	20		
			494	66
Total Debits			\$65,493	00
Cr.				
Remittances to Treasurer				
Property	\$54,821	76		
Polls	1,090	00		
National Bank Stock	54	60		
Interest	5	70		
Summons Charges	29	20		
C			\$56,001	26
Discount allowed			27	02
Abatements			90	62
Uncollected Taxes as per Collect	tor's list			
Property			9,126	10
Polls			248	00
			\$65,493	00

LEVY OF 1946 Dr

Dr.		
January 1, 1947:		
To Uncollected Taxes		
Property \$6284 96	3	
Polls 204 00		
To Added Taxes 12 0	0	
To Summons Charges collected 14 46		
To Interest collected 234 8	4	
	- \$6750	20
	,	
Cr.	0	
By Remittance to Treasurer \$6691 50		
By Abatements 58 70		20
	- \$6750	20
ABATEMENTS		
From Levy of 1946	\$5 8	70
From Levy of 1947	90	62
From Taxes sold Town	4	22
	\$153	54
(Itemized list on file in Tax Office)		
REDEEMED TAXES		
To collected from Levy of 1942 \$ 49 3.	1	
To collected from Levy of 1944 66 93		
To collected from Levy of 1945 77 1:		
To collected from Levy of 1946 293 56		
255 50	- \$486	91
To collected Interest	29	
10 conceted intorest		
	\$516	48
	7310	-0

Property Deeded the Town December 31, 1947

\$351 00

From Tax List sold Town

Summary of Tax Sales Accounts as of Dec. 31, 1947 Tax Sales on account of Levy

Dr.								
	194	16	19	1 5	194	14	194	12
Taxes sold the Town	\$624	84						
Balance unredeemed Taxes								
Jan. 1, 1948			\$238	34	\$137	17	\$49	31
Interest collected	2	50	3	18	13	20	10	69
	\$627	34	\$241	52	\$150	37	\$60	00
Cr.								
Remittance to Treasurer	\$293	56	\$ 77	11	\$ 66	93	\$49	31
Remittance to Treas., inter	est 2	50	3	18	13	20	10	69
Abatements					4	22		
Deeded to Town	68	81	76	74	54	02		
Unredeemed at close of year	ar 262	47	84	49	12	00		
	\$627	34	\$241	52	\$150	37	\$60	00

HIRAM R. ELLIOTT, Collector.

REPORT OF TOWN TREASURER For the Year Ending December 31, 1947

RECEIPTS

H. R. Elliott, Tax Collector	\$56,001	
1946 taxes	6,691	50
Redeemed taxes and interest		
1946, 1945, 1944, 1942	516	48
Horton S. Allen, Town Clerk		
Auto Permits	2,576	89
Dog Licenses	544	17
State Treasurer		
Bounties for Hedgehogs	46	50
Forest Fires	174	24
R. R. Tax	57	72
Building and Loan Tax	159	68
Interest and Dividends Tax	2,737	
Refund Old Age Assistance		84
Loss of Tax on Lands	20	31
Trustees of Trust Funds		
Fiske Highway Fund	38	20
Guy H. Nelson, Highway Agent		
Use of Grader	50	00
Special Gravel		
Louis Havward	19	00
John C. Ďuff	31	90
George B. Blood		40
Ernest H. Peaslee	7	50
Ernest E. Phinney		90
Donald O. Young		70
Richard B. Locke		60
Meric G. Arnold		00
Ray E. Stimson	8	70
Special Oil		
Vincent Brine		90
Fay E. Andrews	15	95

Gifts-Cemetery Fund Ralph Gilson George E. Harding Suzanne A. Lovering Gwendolen Spalding Robert D. Walker Mrs. Bertha Libby Catherine Pesterfield Estate Norman Philbrook Estate Dr. Josephine L. Bliss Bates Mrs. E. L. Farrin Mrs. Walter Wry 200 00 100 00 150 00 150 00 150 00 150 00 150 00
Ralph Gilson 200 00 George E. Harding 200 00 Suzame A. Lovering 100 00 Gwendolen Spalding 150 00 Robert D. Walker 150 00 Mrs. Bertha Libby 150 00 Catherine Pesterfield Estate 100 00 Norman Philbrook Estate 100 00 Dr. Josephine L. Bliss Bates 150 00 Mrs. E. L. Farrin 150 00
George E. Harding 200 00 Suzanne A. Lovering 100 00 Gwendolen Spalding 150 00 Robert D. Walker 150 00 Mrs. Bertha Libby 150 00 Catherine Pesterfield Estate 100 00 Norman Philbrook Estate 100 00 Dr. Josephine L. Bliss Bates 150 00 Mrs. E. L. Farrin 150 00
Suzanne A. Lovering 100 00 Gwendolen Spalding 150 00 Robert D. Walker 150 00 Mrs. Bertha Libby 150 00 Catherine Pesterfield Estate 100 00 Norman Philbrook Estate 100 00 Dr. Josephine L. Bliss Bates 150 00 Mrs. E. L. Farrin 150 00
Gwendolen Spalding150 00Robert D. Walker150 00Mrs. Bertha Libby150 00Catherine Pesterfield Estate100 00Norman Philbrook Estate100 00Dr. Josephine L. Bliss Bates150 00Mrs. E. L. Farrin150 00
Robert D. Walker 150 00 Mrs. Bertha Libby 150 00 Catherine Pesterfield Estate 100 00 Norman Philbrook Estate 100 00 Dr. Josephine L. Bliss Bates 150 00 Mrs. E. L. Farrin 150 00
Mrs. Bertha Libby 150 00 Catherine Pesterfield Estate 100 00 Norman Philbrook Estate 100 00 Dr. Josephine L. Bliss Bates 150 00 Mrs. E. L. Farrin 150 00
Catherine Pesterfield Estate100 00Norman Philbrook Estate100 00Dr. Josephine L. Bliss Bates150 00Mrs. E. L. Farrin150 00
Norman Philbrook Estate100 00Dr. Josephine L. Bliss Bates150 00Mrs. E. L. Farrin150 00
Dr. Josephine L. Bliss Bates 150 00 Mrs. E. L. Farrin 150 00
Mrs. E. L. Farrin 150 00
Clarence H. Hagar Sexton
Clarence H. Hagar, Sexton Sale of Cemetery Lots 125 00
Use of Greens 28 00
Property Sold by Town
Boyle Lot 10 00
Forsyth Land 100 00
Wassan Richardson Property 200 00
Rice Land 80 00
D. Burns Land 25 00
Donald Bros. Property 100 00
Stove to W. Converse 30 00
Revolver 174476 25 00
Selectmen
Overpayment on Paint 10 00
Overpayment Moving Sign 15-53
Refund Kitchen Work 49 05
Refund Moving Stones 6 20
Refund A. Junkins 10
Refund Ernest H. Peaslee 56 55
Pistol Permits 6 00
Board for Kathleen Hubley from B. Hubley 129 00
Payment Clarence Adams 5 00
Souhegan National Bank Notes 22,000 00

A. L. Martin		
Use of Fire Truck	35	00
Town Hall Rent		
Souhegan Grange		00
Men's Club		00
American Legion		00
Hillbillies	10	00
Town of Mont Vernon, School Tax	148	92
Town of New Boston, School Tax	241	31
P. T. A. School Lunches—Gift	20	00
Total Receipts	\$95,100	05
Plus balance on hand Jan. 1, 1947	9,947	
Total	\$105,047	17
Paid out by order of the Selectmen	97,768	
Balance on hand Jan. 1, 1948	\$ 7,278	82
SUMMARY		
ASSETS		
Due from State Treas., Bounties 1947	\$ 35	50
Uncollected taxes 1947	\$9,374	10
Taxes bought by Town, not yet redeemed		
1946	262	47
1945	84	49
1944	12	00
	\$9,768	56
Plus cash in Treasury Jan. 1, 1948	7,278	
	\$17,047	38
Assets exceed Liabilities by	\$3,442	

LIABILITIES

Due Souhegan Bank and others—3	
serial notes	\$ 1,500 00
Interest	22 50
Amherst School District, balance app'n.	11,736 00
Amherst School District, balance dog tax	347 73
	\$13,605 23
GRADER FUND	
Bank Book No. 17015	
Balance as previously reported	\$1096 55
Interest	16 50
Dec. 31, 1947 deposit	50 00
Total amount on deposit Jan. 1, 1948	\$1163 05
TOWN HALL HEATING FUN Bank Book No. 18179	D
Deposit Dec. 31, 1947	\$1000 00
CATHERINE A. K	RUGER,
Tow	n Treasurer.
Amherst, N. H., January 1948.	

REPORT OF HIGHWAY AGENT Guy H. Nelson

\$7000 00

Appropriation

11ppropriation	\$1000	UU		
Credits:				
Fiske Highway Fund	38	20		
John Duff	31	90		
Louis Hayward		30		
Ernest Phinney		90		
Ernest Peaslee		20		
George Blood		40		
Raymond Stimson		70		
Donald Young		70		
Robert Locke		60		
Meric Arnold		00		
	\$7179	90		
Guy H. Nelson, truck			\$910	40
Guy H. Nelson, tractor				00
William A. Hart, truck			143	
T. Underwood, truck			129	
Fred Willard, truck			117	
Fred Willard, tractor			231	
Robert Lang, truck				50
George Houghton, truck				50
Fred Tuttle, truck			62	
Chester Whitten, Jr., truck			62	
Ernest Wheeler, truck			62	
Malcolm Dunklee, shovel			76	
William E. Bedders, truck			62	
William E. Bedders, shovel			165	
William Bedders, dozer service			200	
Ernest Peaslee, team				00
Town of Bedford, grader			30	
Socony Vacuum, oil			24	
N. H. Explosive Co., grader blade	S		17	
R. C. Hazelton Co., grader parts			345	
. 0				3.5

O. F. Winslow, gravel			17	
L. Fuller Est., gravel			245	
Elliott & Willard, gravel				00
Mrs. Bessie Balch, sand			11	
Milford Machine Works, parts and la	abor			16
Hume Pipe Inc., culvert pipe			85	
Milford Coal & Grain, pipe			71	
Clark's Garage, gas			226	
American Railway Express charges				45
Bob's Auto Service, labor				25
Municipal Steel Co., grader blades			35	
Charles Pherson, labor			22	
Ray Road Equipment, blades			48	
Larry Gendron, welding				00
County Stores, scythes				00
Roy Wheeler, grader operator			634	
Frank Bills, labor			578	
Guy Bills, labor			476	
Roland Goodwin, labor			523	
Joseph Gouett, labor			250	
Charles Duval, labor			233	
Charles Hall, labor			22	
Richard Crocker, labor			97	
William Long, labor				80
Guy H. Nelson, foreman			738	00
			\$7145	22
Dewey Smith's Road—expended			190	78
Roy Wheeler, grader operator \$	5	00		
Roland Goodwin, labor	4	00		
Guy Bills, labor	4	00		
Guv H. Nelson, truck	6	50		
Guy H. Nelson, labor	14	00		
Hume Pipe Inc., culvert	21	28		
	136	00		
	 190	 78		

North Street Extension—expended			111	40
Roland Goodwin, labor	\$12	80		
Guy Bills, labor	12	80		
Guy H. Nelson, labor	16	00		
Guy H. Nelson, truck	20	80		
Andrew Elliott, dozer service	49	00		
	\$111	40		
Total		_	\$7447	40
SNOW				
Appropriation	\$4500	00		
William A. Hart, truck	4.230 0	00	\$1034	10
T. Underwood, truck			748	
Oliver Merrill, truck			787	
Fred Willard, truck			10	
Fred Willard, tractor			87	
Richard Weston, truck			64	
Guy H. Nelson, truck			973	
Guy H. Nelson, tractor			18	00
Richard Crocker, tractor			42	00
Frank Bills, labor			226	60
Stacy Murray, labor			47	60
Robert Weston, labor			91	00
Charles Hall, labor			236	4 0
Reginald Going, labor			63	70
Charles Duval, labor			18	
William Long, labor			7	70
Vernon Howard, Jr., labor			14	
Richard Crocker, labor			13	
Ralph Plummer, labor			11	
Robert Gerard, labor			10	
Charles Hunnewell, labor				60
Joseph Godfrey, labor				00
Bertram Anderson, labor				00
Ivan Sandford, labor			2	00

Joseph Holland, labor	4 00
Donald Dunklee, towing	12 00
Meric Arnold, labor	16 80
Stanley Hubley, labor	5 60
Roger Weston, labor	22 40
Walter Weston, labor	16 80
Irving Patten, labor	22 40
Dewey Smith, Jr., labor	73 60
John Towne, labor	$22 \ 40$
George Howard, labor	2 10
Albert Pixley, labor	14 00
Wesley Fields, labor	11 90
Robert Robinson, labor	16 S0
Newton Stockwell, labor	19 60
Kenneth Hall, labor	2 10
Rov Wheeler, labor	109 00
Frank Knight, labor	7 20
Carl Merrill, labor	6 40
Guy Bills, labor	96 00
Joseph Gouett, labor	32 00
Roland Goodwin, labor	96 00
Arthur Underwood, labor	64 S0
Mrs. Bessie Balch, sand	29 00
Larry Gendron, welding	91 50
Ernest Gagnon, labor on plows	19 10
R. C. Hazelton, snow plow parts	353 47
Milford Machine Works, parts	4 61
Ray Road Equipment, snow fence	83 50
Gay's Express, charges	9 60
Merrimack Farmers Exchange, salt	S1 21
Milford Public Works, plowing	28 00
N. H. Explosive Co., blades	51 75
American Railroad Express, charges	1 67
A. J. Raymond, shovels	13 50
J. B. Varick Co., bolts	1 08
Converse & Peaslee, slabs	2 00
Bob's Anto Service, parts and labor	5 00

Guy H. Nelson, foreman			265	00
			\$6229	99
OIL				
Appropriation Credits:	\$3750	00		
Mrs. Fay Andrews	15	95		
Vincent Brine	25	60		
Raymond Stimson	43	80		
	\$3835	35		
Milford Public Works	·		\$ 118	00
Converse & Peaslee, slabs			2	00
Wm. E. Bedders, dozer service			34	00
O. F. Winslow Co., coldpatch			207	03
Mrs. Bessie Balch, sand			26	70
Trimount Products Co., asphalt			266	09
Koppers Co. Inc., oil			1663	23
Fred Willard, truck			62	50
Fred Willard, tractor			93	00
Wm. A. Hart, truck			148	80
Charles Duval, labor			44	80
Richard Crocker, labor			55	20
Roy Wheeler, grader operator			56	00
Guy H. Nelson, truck			270	00
Roland Goodwin, labor			137	60
Joseph Gouett, labor			97	60
Guy Bills, labor			116	
Frank Bills, labor				60
Guy H. Nelson, foreman			138	00
Total		-	\$3626	95
CLARK AVEN				
Appropriation	\$400	00		
Fred Willard, truck			\$17	50
Ernest Wheeler, truck			7	50

Chester Whitten, Jr., truck Fred Tuttle, truck Wm. E. Bedders, truck George Houghton, truck A. Mitchell, truck Robert Lang, truck Guy H. Nelson, truck Wm. A. Hart, truck Wm. E. Bedders, shovel L. Fuller Est., gravel Fred Willard, tractor Andrew Elliott, roller Mrs. Bessie Balch, sand Roy Wheeler, grader operator Frank Bills, labor Joseph Gouett, labor	7 7 7 11 7 19 12 15 23 12 25 4 15	50 50 40 00 60 00
Roland Goodwin, labor		80 40
Guy Bills, labor Charles Duval, labor		20
Vernon Howard, Jr., labor	3	80
Richard Crocker, labor	3	20
Guy H. Nelson, foreman	12	00
N. H. State Treas., oil	146	00
	\$398	30
MAIN STREET		
Appropriation \$40	00 00	
Fred Willard, truck	\$32	50
Fred Willard, tractor	24	00
Guv H. Nelson, truek	29	10
Wm. A. Hart, truck		80
Ernest Wheeler, truck		50
Chester Whitten, Jr., truck		50
Fred Tuttle, truck		50
Wm. E. Bedders, truck		50
George Houghton, truck	12	50

A. Mitchell, truck Robert Lang, truck T. Underwood, truck Wm. E. Bedders, shovel A. C. Elliott, roller Roy Wheeler, grader operator Frank Bills, labor Joseph Gouett, labor Guy Bills, labor Roland Goodwin, labor Charles Duval, labor Richard Crocker, labor Mrs. Bessie Balch, sand L. Fuller Est., gravel Guy H. Nelson, foreman	12 5 30 15 17 13 14 12 15 8 8 3	10 50 00 00 00 60 40 00 20 00 40 00 00
	\$395	10
DUMP		
Appropriation \$100 00	00.00	00
Wm. E. Bedders, dozer service	\$130	
Cabinet Press, signs Roy Wheeler, labor		00
Roland Goodwin, labor		00 40
Guy Bills, labor		40
Vernon Howard, Jr., labor		00
Guy H. Nelson, truck		90
Al. Austin, metal sign		00
Guy H. Nelson, foreman	15	
-	\$170	70
CAMP JUDEA BRIDGE		
Appropriation \$850 00		
Clayton W. Chase, contractor	\$730	00
Wm. A. Hart, truck	16	
Guy H. Nelson, truck	20	
Joseph Gouett, labor	12	80

Guy Bills, labor	12	-
Roland Goodwin, labor	12	
Frank Bills, labor		40
Eric Hare, labor		40
Guy H. Nelson, foreman	16	00
	\$834	80
GENERAL EXPENSES		
Appropriation \$300 00		
County Stores, supplies	\$13	30
A. J. Raymond, paint	16	19
Sears & Roebuck, supplies	3	39
George Lamoureux, supplies	50	62
Guy H. Nelson, toll calls	11	98
Al. Austin, lettering	2	00
Merrimack Farmers Exchange, rakes	2	18
Milford Machine Works, parts	1	25
Remington Rand, supplies	19	17
Express charges	2	16
A. L. Keyes Agency, grader insurance	43	
Phillip Holmes, compensation insurance	109	00
Signs		90
Roy Wheeler, labor		00
Guy H. Nelson, labor		00
_	\$289	23

HIGHWAY DEPARTMEN EQUIPMENT

1	Waco Grader	\$900 00
2	V Snow Plows No. 511	700 00
1	V Snow Plow No. 510	300 00
1	Blade Snow Plow	300 00
1	Wing for Truck	75 00
	Road Hone	100 00
1	Steel Road Drag	25 00
	Road Machine	25 00
1	Set Grader Blades	12 00
3	Sets Snow Blades	75 00
24	Signs	$24 \ 00$
	Crosscut Saw	5 00
	Axes	3 00
1	Wedge	1 00
	Small Saws	2 00
	Rakes	3 00
1	Hoe	1 00
2	Iron Bars	5 00
4	Pairs Brush Cutters	13 50
8	Snow Shovels	8 00
4	Square Edge Shovels	6 00
10	Round Edge Shovels	14 00
6	Picks and Handles	6 00
	Pitch Forks	1 50
	Scythes	10 00
1	Large Stone Hammer	1 00
	Stone Drills	1 00
6	Stone Hooks	6 00
	Red Lanterns	6 00
	Flares	8 00
	Grindstone	3 00
1	Large Chain	5 00
	Set Chain Falls	8 00
	Culvert Cleaner	2 00
	Grease Gun	3 00
	Lbs. Grease	2 50

2. Gals. Paint 1 50 Gal. Oil Barrel and Oil	3 70 5 00 32 00
2 Tons of Salt 12 Barrels Tar 8 Feet 15 inch Culvert	80 00 10 00
16 Feet 36 inch Culvert 1/2 Roll Wire	32 00 5 00
1000 Feet R. E. Boards 2 Sanding Machines	30 00 25 00
1 Set Blades for Hone1 Gas Engine Water Pump	15 00 5 00
10,000 Feet Snow Fence 930 Steel Fence Posts	815 00 372 00
1 Stone Boat	10 00
	\$4110 20

BEPORT OF THE CHIEF OF POLICE

Arrests	4
Held and released	1
Cases placed on file	2
Accidents:	
With two vehicles involved	4
With one vehicle involved	5
Involving a bicycle	1
Motor vehicle complaints	1
Missing persons	1
Disturbances	3 calls
Complaints investigated	17 calls
Warnings issued for motor vehicle vi-	olations 7
Stolen goods	3 ealls
Cattle running loose	2 calls
Lost animals	3 calls
Persons taken to County Farm	1
Patrol duty, 6 officers	67 hours
Dances	40
Assistance rendered to out of town	
departments	9 cases
Dog calls	21
Lost dogs returned	2
3	

This department extends thanks for cooperation received from Sergeant Conti and Trooper McBain of the State Police.

REPORT OF FIRE DEPARTMENT

Chief, Ashton L. Martin
1st Assistant, Arthur L. Daniels
2nd Assistant, Frank F. Richardson
Forest Fire Warden, Ashton L. Martin
Deputies: Allen Howard, Fred Willard, Orson Bragdon
Firemen on Call: 40

1947 FIRES

Chimney fires	10	
Grass and brush fires	13	
Building fires	3	
Brooder house fires	1	
Brooder stove fires	2	
Dump fires	3	
Ford called out	29	times
Chevrolet called out	11	times
Buick called out	6	times
452 men answered these	calls	

EQUIPMENT

- 1927 Buick Truck (value \$35.00) carries forest fire tools including: pails, lanterns, acid chemicals, brush cutters, crosscut saw, canteens, back pump, hoes, shovels (value \$119.16).
- 1931 Chevrolet Truck (cost \$3450.00, value \$800.00) carries: 400 gallon Howe piston pump, rubber boots, rubber coats, Siamese connectors, helmets, hand lanterns, hose blowout clamps, spanner, hydrant connecter, axe, bars, ice chisels, first aid kit (value \$107.50).
- Ford Truck (cost \$3500.00, value \$3000.00) carries: 400 gallon Barton pump, suction hose, ladders, nozzles, 2 fog nozzles, lanterns, acid chemicals, 15 lbs. CO2, spanners, asbestos gloves, smoke masks, 4 reducers, salvage covers, rubber boots, rubber coats, first aid kit, wire chimney cleaner, ice chisel, tow chains,

hose blowout clamp, 2 foam fire extinguishers, extra heavy fire chains, Siamese connectors (value \$689.75).

6 ladders (value \$139.00).

900 ft. 2½" hose, bought 1945, (value \$450.00).

1700 ft. 2½" hose, bought 1926-36, (value \$255.00).

1600 ft. 1½" hose, bought 1939-46, (value \$560.00).

850 ft. 34" booster hose, bought 1931, (value \$85.00).

Compressed air fire alarm (value \$503.00).

1808 Yankee Hand Tub.

Lawrence Hand Tub.

Water holes outside of village, 26.

Total value of equipment, \$6743.41.

SEXTON'S REPORT

Your 1947 Appropriation was divided among the five cemeteries by using \$131.40 on Cricket Corner, \$137.85 on the Old Cemetery, \$12.00 plus a special appropriation of \$50.00 paid to Guy Nelson for removing a large hurricane stump and building over the front wall at Chestnut Hill Cemetery, \$3.60 on the Poor Farm Cemetery, and the balance of \$537.55 on Meadowview Cemetery.

Thirty-five dollars was paid to Albert Caron to take down several rotted trees and trim others in the Old Cemetery. These trees were damaged by the hurricane of 1938 and have gradually deteriorated until they were a menace and unsightly. Twenty-two dollars was spent for loam and with the aid of a few loads of dirt from your Highway Department, your Sexton has tried to make a lawn in front of the Cricket Corner Cemetery. Owing to the lack of rain last fall it was not accomplished, but hope in the spring we will have better luck.

Your Sexton stripped and made over three old lots in Meadowview Cemetery that were a menace to the care and looks in the cemetery and with the good supply of water from your new pump were very green and beautiful last fall.

Fifteen dollars and sixty cents was paid out for geraniums for beds and urns around the cemeteries. Rain through the summer was very abundant and as all know, it was quite a problem to keep the grass down, but the cemeteries were a beautiful green all summer.

CLARENCE H. HAGAR.

Sexton.

TREASURER'S REPORT - AMHERST LIBRARY

RECEIPTS		
Jan. 1, 1947, cash on hand	\$ 224	67
Appropriation	1000	00
Trust Funds	220	00
Fines and sale of books	78	35
	\$1523	02
DISBURSEMENTS		
Salaries	\$312	00
Books and magazines	350	5 8
Lights	22	28
Fuel	80	35
Care of house and grounds	434	47
Supplies	9	34

Upkeep and miscellaneous Dec. 31, 1947, cash on hand

> \$1523 02 Respectfully submitted, LAWRENCE E. CLARK,

Treasurer.

68 68 24**5** 32

ANNUAL REPORT OF AMHERST LIBRARY

This has been an unusually busy year for the library as the number of patrons has increased and the circulation has been larger than heretofore.

A total of 194 books has been added to the shelves, of which 117 have been classified as adult fiction, 38 as adult non-fiction, 29 as juvenile fiction and 20 as juvenile non-fiction. In addition to books, 24 magazines are available to borrowers.

The circulation for the year has been as follows:

Adult	fiction non-fiction magazines	3 619 788 1472	Juvenile fiction Juvenile non-fiction Juvenile magazines	
Adult		 5879 total circu	Juvenile total ilation 8275	2396

The plan, inaugurated last year, of leaving a deposit of books at the elementary classrooms has been continued. By this practice it is felt that many children who cannot visit the library thus have an opportunity to use the books. As no records have been kept by the teachers showing the number of times the books have been loaned these figures do not form a part of the report given above.

Grateful acknowledgement of gifts of money, books and magazines is made to Mr. Herbert Hixon, Mr. Cleaveland Campbell, Mr. Winey, Mr. George Harding, Mrs. Willis T. Fisher and to others whose names, owing to the absence of the regular librarian we are not able to state.

In the spring the interior of the building was cleaned and renovated throughout and the floors were waxed. Necessary repairs have been made including some much needed work on the roof. The grounds have been well kept and much credit is due to Robert Kruger for his work on them. Amherst people have made increased use of the privilege of borrowing from the New Hampshire State Library, both of books and of victrola records. This library renders a valuable service to the people of the state in making available to them books which, either because of their cost or the infrequency of the demand for them, their local libraries do not have.

Miss Margaret Moser, who has served as librarian for several years, left for an extended vacation the middle of November. Mrs. Guy Nelson is serving as librarian during her absence.

In October, Dr. John LeBosquet, who has rendered splendid service on the Library Board for several years, resigned as he was about to move from town, and Mr. Henry Mitchell has been appointed to take his place.

The hours will continue to be Tuesday, 2:00 to 5:00, and Friday, 2:00 to 5:00 and 6:30 to 8:30.

Respectfully submitted, MRS. GUY H. NELSON, Acting Librarian.

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF AMHERST, N. H. For the Year Ending December 31, 1947

On hand January 1, 1947 Accrued interest Souhegan Sav. Bank Accrued interest Nashua Trust Co. Accrued interest Wilton Savings Bank Accrued interest Manchester Sav. Bank Total interest received in 1947	\$ 772 70 163 62 13 87 313 42 433 65 1423 57
RECAPITULATION	83120 83
Balance on hand (checking account)	\$ 803 25
Accrued interest Souhegan Sav. Bank	196 18
Accrued interest Nashua Trust Co.	6 57
Accrued interest Wilton Savings Bank	343 07
Accrued interest Manchester Savings Bank	494 86
Total amount expended in 1947	1276 90
	60100 00

\$3120 S3

PAULINE M. CLARK, HAROLD H. WILKINS, ROY W. DAVIS.

AUDITORS' REPORT

Amherst, N. H., February 5, 1948.

We have examined the accounts of the selectmen, treasurer, tax collector, clerk, trustees of trust funds, trustees of the library and road agent, and find them correctly east and properly vouched.

ORSON H. BRAGDON, GEORGE H. HOWARD, Town Auditors

REPORT OF TRUST FUNDS OF AMHERST, N. H., FOR THE YEAR ENDING DECEMBER 31, 1947.

Name of Fund	How Invested	Principal	Bal. Income Jun. 1, 1947	Income During Year	Expended	Balance on Hand
Amal. Cemetery No. 1	Amoskeag Savings Bank	\$ 375 00				
Amal. Cemetery No.2	U. S. Bonds U. S. Bonds	8,500 00 1,000 00				
kmal, Cemetery No. 3	U. S. Bonds	3,000 00				
Amal. Cemetery No. 4	Souhegan Bank Savings Dept.	1,035 00				
Javid Ricke Comptery Rund	Manchester Savings Bank	7,750 00	\$ 772.70		\$ 610	\$ 803 25
Parker Cemetery & Library Fund	U. S. Bonds	1,000 00	(cemetery)	000 1010 1010	9 19 19 19 19 19 19 19 19 19 19 19 19 19	
Special Cemetery Final	Conference Dearly Construct Dearly	00000	(library)		50	
	Manchester Savings Bank	00 00%	163 62	900	06 36	196 18
,	U. S. Bonds	8,500 00			90	
	N. H. Savings Bank	373 00		220 04	520 04	
shool Fund	U. S. Bonds	1,500 00			000	
iss Lawrence School Fund	U. S. Bonds	500 00	13 87		06	6 7.7
rench Library Fund	U. S. Bonds	1,000 00			i e i	
. L. Clark Library Fund	U. S. Bonds	200 00			<u>c I</u>	
colge Library Fillid	U. S. Bonds	200 00			c.	
unes Lay Limary Fund	S. Bonds	6,000 00			150	
Also Wilking Constent Fund	O. S. Bonds	1,000 00	313 42			343 (
nee winding Cellieterly Filled	Manchester Savings Bank	2,000 00	433 65			494 86
		\$60,035 00	81697 26	\$1423.57	00 92018	\$1813 03

100.00 150.00 150.00 100.00 150.00 Norman Philbrook Estate Dr. Josephine Bliss-Bates Dr. Alfred Spadding C. B. Pesterfield Estate Ernest L. Farrin Estate Nrs. Walter Wry \$200.00 200.00 150.00 150.00 100.00 Received for care of cemetery lots:
Ralph L. Gilson
George E. Harding
Paragraphy of the Control of the Control

PAULINE M. CLARK, Treasurer of Trust Funds.

REPORT OF THE TOWN HALL COMMITTEE

Articles 25 and 26 in the warrant for the 1947 town meeting were voted upon in the affirmative. These articles provided respectively for:

- a. The sum of \$725.00 to complete the renovation to the Town Hall kitchen and to provide a dry well for the kitchen sink. The renovations have been completed and the dry well has been installed.
- b. The sum of \$420.00 for urgently needed repairs and new installations as listed in Item 2 of the report of this Committee dated February 24, 1947. The entrance wiring for electricity has been installed to conform to fire underwriters' requirements. The exterior woodwork of this Town Hall building has been painted and windows reglazed where necessary. Screens for the kitchen and dining hall have been installed.

Your committee recommends for 1948:

ITEM 1. That the sum of \$1500.00 be raised and appropriated in accordance with Article 10 in the warrant for the 1948 town meeting, in order to further the program originally laid out by your committee. The sum of \$1000.00 was raised and appropriated for the same purpose, under Article 27 in the warrant for the 1947 town meeting.

Your committee feels it should be pointed out that any further extensive renovations to the Town Hall building, in the way of decoration and of installation of modern toilet facilities must await the installation of a heating system.

ITEM 2. See Article 11 of warrant for 1948.

Your committee recomends that the woodwork, walls and ceiling of the assembly hall in the Town Hall building be washed and painted. The installation of a heating plant would not seriously damage these surfaces. While it is desirable to wash and paint wood-

work, ceiling and walls of the entrance hall, your committee feels that it is not advisable to do so as long as this entrance hall is used for wood storage.

Respectfully submitted,
BENJAMIN G. BUNDY,
for the Committee.

February 9, 1948.

REPORT OF THE ROAD COMMISSION TOWN OF AMHERST, N. H.

For Period Ending March 8, 1948

Pursuant to the authority conferred by the adoption of Article 30 of the Town Warrant on March 11, 1947, your Selectmen appointed three citizens to serve as Road Commissioners, their duties to comprise assistance to the Road Agent, in the formation of a long range program for the improvement and maintenance of town roads and town equipment.

Immediately upon receiving the notice of their appointment, and in an attempt to carry out this mandate, the first step undertaken was a survey of the town's road system, and its relation to the present day needs, the future prospects, and the accounting methods.

In the analysis of this survey, we found that due to the passing of the "horse and buggy days" and the coming of the automobile (many taxpayers having one or more cars and trucks), that the wear on the main roads was more severe and rapid than formerly. Consequently, there are heavier maintenance costs.

Your present road system comprises approximately 65 miles of town maintained roads, divided as follows: about 24 miles of black top hard surfaced roads, and the balance of 41 miles in dirt, gravel and unimproved roads. State maintained roads are not included in the above figures.

Using the cost figures of the last two years as a basis, the yearly upkeep need for hard surfaced roads, translated into dollars, is about \$168.75 per mile. This figure is based upon the assumption that each road will be re-oiled once every four years.

Given the same gravel base to which a binder is to be applied as for a gravel top road costing \$1000.00 per mile, the oiling and re-oiling procedure is as follows.

First year, two applications

of tar, costing about \$925.00 per mile

575.00 per mile

Second year, one application

of tar, costing about 675.00 per mile

Once in every four years

thereafter, costing about 675.00 per mile

We present the following figures as being the closest average upkeep costs of gravel roads:

Gravel base \$1000.00

Resurfacing every 10 years,

yearly cost per mile \$100.00

Grader and labor costs, 3

trips, at \$10.00 per mile 30.00

Total \$130.00

In order to enable the taxpayers to ascertain the location and kind of roads contained in the road system, a large map is being prepared by us, which, when completed, will be hung on the wall of the Selectmen's office. Each class of road will bear a distinctive color.

In our investigation of the accounting records of the past and present, it was considered advisable to install a loose leaf ledger, in which would be entered all of the charges against each of the appropriations. These charges, in detail, would be cumulative from day to day under the respective headings and road designations. This method of recording will shorten the time required in making out the requirements for the annual town report, shorten the time needed for auditing and when made a part of the town's permanent records, will provide access for costs from year to year.

This book was secured, and is now in use.

Long Term Program

Consideration must be given to the needs of the present and future, in its relation to conditions within

and beyond the taxpayers' control, the financial and economic prospects, the changes in the makeup of the taxpayers, the equitable distribution of appropriations, and the state's plans for the future. In the latter connection, we have been advised that the T. R. A. assistance can be expected for some years.

There are four hills which should be graveled and surface treated with oil to eliminate recurring washing after each hard rain. They are, Walnut Hill beyond Chisholm's farm buildings to the old railroad crossing, Patch Hill from the McDonald buildings to Route 101, Christian Hill past the Ajam, Larson, Boutelle property, and the Ponemah Hill, located in the southern part of the town.

From our survey, we found that there are three sections in your road system that we believe should be improved wholly or in part, in order to give a more equitable distribution of hard surfaced roads. They are as follows: South Manchester or Greeley road, the road leading to New Boston, and the extension of the hard surfaced road leading from beyond the residence of Mr. John Fuller to and beyond the present Mack Hill black section.

If the town wishes to assume a larger proportion of black roads, we suggest that the above-mentioned sections be given first consideration.

We suggest that if and when these roads are oiled, the cost be borne by T. R. A. funds, but that no larger section be undertaken in any one year than will leave a sizable balance of T. R. A. funds for graveling, wherever necessary.

We believe that, if these suggestions are followed, the cost of permanent road construction each year will not be burdensome to the taxpayers. The town's contribution on a basis of \$1 to \$4 would mean an appropriation of approximately \$975.00 yearly.

While there is no article offered this year for ac-

cepting state money on a \$1 to \$1 basis, we urge that whenever such an opportunity should exist, the town be prepared to accept it.

We estimate that the cost of oil alone, over a 12 year period, would equal the extra initial cost, to say nothing

of brush and snow removal.

Snow Appropriation

We have compiled a list of amounts expended for this branch of service rendered the town. For the last sixteen years there is a wide variation in amounts expended.

It appears impossible to accurately anticipate the amount of appropriation that will be needed each year. We, therefore, believe it is advisable to inaugurate a new policy to meet the yearly requirements. In effect this policy would be to appropriate the exact amount of money spent for snow services. The appropriation for this year would cover total expenditures to March 1, 1948. Each year thereafter the appropriation would cover the total amount expended from March 1 of one year to March 1 of the succeeding year. Add to this amount the costs of erecting and removing snow fences and new equipment needed. By this method the amount of appropriation required would be self-adjusting, and would eliminate bad conditions that have existed in previous years.

Grader

The town must decide whether to recondition the present machine or purchase a new one. Our investigation discloses the following details.

The present grader needs to be put in a usable condition and the cost is estimated at about \$800.00 to \$1000.00.

There are two types of new machines that seem adapted to the needs of the town.

- 1. A machine comparable to present grader will cost about \$5565.00.
- 2. A larger machine, with usual grading equipment, V plow and side wings for snow removal will cost about \$12.665.00.

Delivery of re-conditioned present grader would probably be in time for spring needs.

Delivery of a new machine, by several manufactur-

ers, could be made in May 1948.

There are three methods of payment for either procedure.

1. The cost of re-conditioning present grader to be paid this year.

2. The entire cost of a new machine to be assumed

in 1948.

3. The distribution of cost of a new machine to be spread over a period of 4 or 5 years, by issuing serial notes at a low rate of interest.

The grader fund established some years ago has accumulated \$1163.05 to date. This amount could be used to reduce the 1948 appropriation for the purchase of a new machine. The present trade-in value of the old grader is about \$700.00.

As in the past, it is possible to rent a grader to nearby towns or to the state highway department. The average visible gross rental received by the town since 1939 is about \$650.00 yearly.

The smaller of the two machines mentioned above is not suitable for snow removal.

The larger of the two new machines, when equipped for snow removal, should insure the roads being kept open without outside assistance, eliminate very costly hand shoveling, and take over at least one fourth of the plowing operation.

In conclusion, we believe that, due to conditions beyond the taxpayers' control, careful planning and consideration of the demands for the safety of the taxpayers and public who use the roads, is a necessity. At the same time, consideration must be given to the probable costs of such services, and to what extent the town's income, as allocated to the Highway Department, will provide the funds.

We wish to express our appreciation for the fine spirit of co-operation rendered by Mr. Guy Nelson.

Respectfully submitted, HAROLD H. WILKINS, Jr., RICHARD W. WESTON, RAYMOND E. STIMSON

WAR MEMORIAL BOOK COMMITTE REPORT

Final report of committee appointed at the first town meeting after V-I Day. The citizens of Amherst took into consideration the matter of a Memorial Book to record the services of Amherst men and women in World War II. On March 12, 1946 at the Annual Town Meeting it was voted that the selectmen appoint a Memorial Book Committee which would make a report at the next Annual Town Meeting. On July 6, 1946, the selectmen accordingly appointed a group of citizens to serve as a Memorial Book Committee. This committee under the chairmanship of Mr. Arthur L. Underwood, undertook to collect information concerning the war records of Amherst men and women who had been in the armed services and concerning activities on the home front; also to investigate the cost and methods of publishing such a book.

As a result of their efforts an article was published in the warrant for the Annual Town Meeting of 1947, and at this meeting it was voted "to raise and appropriate the sum of \$992.00 for a suitable War II Memorial Book". In connection with Article 12 of the warrant which dealt with the appropriation for the War Memorial Book, the chairman of the Memorial Book Committee stated at the meeting, that a book was to be presented as a gift to each veteran who sent in his record for inclusion in the book, and in the case of a deceased veteran, to his family. He further stated that the committee recommended that the remaining books be sold to the public and that the profit therefrom be placed in a trust fund for action at the next Annual Town Meeting.

A committee consisting of Arthur L. Underwood, chairman; Catherine A. Kruger, secretary; Nelle L. Holmes, editorial chairman; Margaret Moser, Bertha L. Piper and Harold H. Wilkins, Sr., then proceeded with the task of actually compiling and writing the

book. Ouestionnaires were sent to all veterans eligible for inclusion in the book or to their families. All information concerning the war records of the veterans is taken from that sent in on these questionnaires when returned by the veteran or some member of his family, and all engravings are made from pictures submitted by them. The committee wishes to thank William V. C. Hall and Philip Currier representing the Bradford-Long- Miles-Sullivan Post of the American Legion in Amherst for serving in an advisory capacity to the committee at the early meetings; Mrs. Donald Davis and Roger Underwood for articles on World War I and World War II: Otto Neugebauer for drawings: Barbara Adams and Brenda Allen for typing assistance and William Ferguson and William Rotch of the Cabinet Press for their helpful and sympathetic assistance in so many ways.

A very special word of appreciation to Nelle Holmes, I feel sure that her knowledge of this type of work was priceless, she was most helpful to each one of us, and so to a wonderful helpful Editorial Chairman, thank you, Nelle.

With few exceptions the veterans have received their copy and many words of thanks have come to our attention, which is very gratifying. The money raised and appropriated at the last Town Meeting for this book has been paid to the Cabinet Press. Some copies have been sold and there are more available at \$3.50 each. The money from the sale of these books is to be put into a Trust Fund as mentioned in this report and at the Town Meeting of 1947.

ARTHUR L. UNDERWOOD, Chairman.

REPORT OF SELECTMEN

The following report is submitted for the purpose of explaining more fully the preceding financial report of your board of selectmen and to present your board's actions in a more understandable manner. Suggestions as to future revision of this report will be appreciated.

This year's town report, although considerably revised, does contain some duplication. Limited duplication, however, is necessary, since the selectmen, who are directly responsible for funds raised, report total disbursements and receipts of the several departments. Itemized reports for each department are also presented by the officials or boards who actually spend the funds appropriated.

Valuation and Taxation

The first and perhaps the most important of the selectmen's duties is the annual assessment of town property for the purpose of establishing the tax rate to be used in collecting through taxation the monies raised and appropriated at Town Meeting. Valuations were completed in April, but it was not until after the Special School Meeting in July that the tax rate of \$4.56 per \$100.00 of valuation could be determined. The School Meeting, held partially for the purpose of accepting State money to reduce taxation, delayed approval of the Amherst rate until after the first of August, and resulted in the borrowing of considerable money to operate on until taxes had been collected. It made it practically impossible for the taxpavers to take advantage of the discount on taxes paid prior to August first voted at the last Town Meeting.

Valuation of property has been increased by your board about 13% during the last two years (7% in 1946, 6% in 1947). Present valuations are considered reasonable by the Tax Commission and in line with valuations in surrounding towns. Some further increase

may be unavoidable, but will of course tend to result in a lower tax rate. The Amherst rate will continue, however, to be high as long as the amount of money raised at Town Meeting is high in proportion to the Town's valuation.

Over-expenditures

It was necessary to spend about \$2700.00 in excess of the appropriations during the past year, due largely to the following accounts which were over-expended: Snow Removal, Fire Department, Dumps, Town Poor, Old Age Assistance, and Legal Advice. The- over expenditures seemed unavoidable and in the best interests of the Town.

Some money appropriated for use under the oiling account in the road department was withheld in order to offset an over-expenditure in the road maintenance account.

Town Hall Building

The report of your Town Hall janitor shows the Town Hall is serving more and more people each year, and we would like to call your attention to the need of improved lavatory facilities. We strongly recommend our estimate of \$1650.00 for Town Hall Expenses, \$1000.00 of which is to be used for modern sanitary lavatory arrangements.

Miscellaneous

During the year dangerous trees were removed from the village and cemeteries.

Parking areas were laid out around the Post Office according to recommendations of a committee appointed by the Amherst Men's Club.

A series of lights was maintained during the winter at Lake Baboosic to accommodate several newly established residences. The Town Hall was made available to the Amherst Boy Scouts for their regular meetings.

Your board reluctantly denied a request for the use of the auditorium of the Town Hall for a basketball court since in their judgment the building is not properly constructed for such usage, and the maintenance of the hall would have been excessive.

Boundaries for a village district were laid out and a meeting of voters in said district called; this resulted in establishing the present "Amherst Village District."

Installation of the street lights voted at the last Town Meeting was considerably delayed due to lack of materials.

A new method of approving and paying bills has been set up and should be more efficient. Correspondence from the State Tax Commission has since been received, and they feel the new system will be a decided advantage.

Substitution of the temporary honor roll by a permanent record in the Town Hall was not made since the Tax Commission advised us the funds voted at last Town Meeting were not legal because no article was in the town warrant pertaining to the same; however, since the selectmen have made arrangements for World War I and World War II honor rolls, it is hoped funds will be appropriated according to article 26 in the present town warrant.

The contents of the Fire House were insured for \$2000.00; workmen's compensation was revised to include coverage of labor on snow removal.

The board requests better cooperation from the townspeople in the use of the town dump. For the first time it became necessary this past year to have a bull-dozer for the second time push the accumulation of debris and rubbish over the bank. At that second time a fire break was cleared around the area, which not only reduced the fire hazard but also increased the capacity

of the dump. Please! Will all persons using the dump in the future throw all rubbish over the bank.

A petition requesting the selectmen to petition the Superior Court for permission to hold a Special Town Meeting for the purpose of rescinding action taken on eight articles pertaining to Town Road Aid was presented to the Court. Permission to hold the special meeting was denied.

AMHERST VILLAGE DISTRICT

During this the first year of the existence of the Amherst Village District we feel that we have made a fair start towards a possible water system. While individuals usually have trouble "getting something for nothing," it is apparent when the residents of this village voted to establish a District for the purpose of finding out if we could afford a public water system that they thought somehow a town could do what an individual could not.

We have spent the past year attempting to get a report in which we had sufficient confidence to bring before the District meeting for a vote. Last fall we regretfully accepted the resignation of Mr. Donald Sawyer who has moved away from Amherst. His position on the Board has been filled by Mr. George Hyde.

Before even a preliminary estimate of cost can be made for a water system, the area must first be surveyed and a piping layout designed based on the load requirements for both domestic service and fire protection. We first turned to the Federal Government for engineering funds and found that the last Congress had not made any appropriation. This being the case we were obliged to find another source of technical information without cost.

We have talked with several engineers and find that it will cost in the neighborhood of \$2000.00 for a complete survey, design, financial report and estimate of cost. One firm of nationally known engineers has offered to do this for us at no initial cost. We will be obliged to retain them when and if we vote to install a water system. When this report is presented and if it appears beyond our financial means to carry out the project, we will be under no obligation for the report.

It is obvious that the above mentioned report will not be available in time for the regular District meeting.

We expect to call a special meeting of the Village District when we have a report, probably sometime in May of this year.

The money spent for town water will be counter-balanced by a 25% lower insurance rate and better fire protection for all town property including schools, churches and other public buildings. For this reason it is felt that the Amherst people who reside outside of the District also have a very real stake in the issue at hand. This was brought out very forcibly by the severe drought condition of last fall and the heavy snows of this past winter. During either of these periods the center of Amherst could very easily have been wiped out, thus destroying a high percentage of the total taxable property of the town.

When upon receipt of a definite estimate of cost, a water system seems economically justified, it is hoped that every resident of Amherst will give it careful consideration

> CHARLES A. TRACY, GEORGE B. HYDE, LAWRENCE C. HALL.

REPORT OF ZONING BOARD OF ADJUSTMENTS

During the year 1947 the Board of Adjustments held six special meetings and two public hearings.

Amendments have been made to the Zoning Ordinance

You are aware of course that the Board of Adjustments of Amherst, N. H., has only been functioning since April, 1946. Without doubt the board has made some mistakes and errors: nevertheless we feel strongly that after a few minor details have been ironed out things will run along smoothly and be of much benefit to the town in the years to come.

Signed: BOARD OF ADJUSTMENTS,

Charles F. Young (Chairman) Harold J. Cutting, Frederick W. Mosher, Arthur L. Underwood, George A. Knight (Secretary).

REPORT OF ADMINISTRATIVE OFFICIAL

As Administrative Official I wish to report that during the year 1947-29 permits have been granted for the following purposes:

16 new buildings

4 remodelling

7 signs

2 new businesses

I wish to state that the citizens of Amherst have cooperated with me in making our Zoning Ordinance a success.

ALLEN D. HOWARD.

REPORT OF THE TOWN HALL JANITOR

The Amherst Town Hall building has been used more in the last two years than in the past. The following is a listing of the different organizations in the Town and the number of times they have used the building. In addition to those listed the Town Office is used by the Town Clerk daily and by the Selectmen and Treasurer Friday evenings and all day the first Saturday of each month. The Baptist Church, King's Daughters and Women's Association used only the downstairs of the building; the Legion, School, Grange and Amherst Parent-Teacher Association used both floors.

Organization	Times Used
Baptist Church	5
Caucus	1
Farm Bureau	1
Hillbilly Show	1
Hillsborough County Forest Fire	
Wardens' Association	1
King's Daughters	1
Legion	7
Men's Club	21
P. T. A.	9
Pomona Grange	9
School	21
School Lunches	83
Meals served to children 7460	
Meals served to teachers 299	
Souhegan Grange	32
Town Meeting	2
Women's Association	2 3
Zoning Board	3

DWIGHT BROWN.

FIRE ALARM SIGNALS

- I long Amherst Village
- 2. All Out
- 3 Brush Fire
- 4 Ponemah
- 5 Cricket Corner
- 11 Converse Mill
- 12 Baboosic Lake
- 13 Manchester State Road
- 14 Chestnut Hill
- 15 Hubbard District
- 21 Mont Vernon-New Boston Rd.
- 22 Christian Hill
- 23 The Acre
- 31 Out of Town
- 2 long No School 32 Legion Call 6 Boy Scouts In case of fire call Milford 172-W.

FOREST FIRE PROBLEM SERIOUS

The year 1947 was one of the worst periods of drouth and forest fire occurrence in eastern United States history. Lack of water ruined crops, lowered water levels and dried up brooks everywhere. Three months of deficient rainfall and abnormally high temperatures resulted in many fires which were mostly well controlled and kept within bounds. Only the high winds beginning on October 23rd caused a few fires to escape beyond immediate control. These few fires resulted in burning some 15,000 acres and the loss of 63 or more buildings in four New Hampshire towns.

All October fires were costly. They burned deeply in the ground and required day and night patrol of large crews of men until the rains came late in October. Towns which escaped from serious fires might easily have been in the midst of the most serious conflagrations we had.

Governor Dale closed the woods effective at midnight of October 15th. With the blow-up of October 23rd, a second proclamation closed all back roads and authorized towns to inaugurate patrol. The effect of this was to cut down subsequent fires for the rest of the dry period.

Local fire warden forces performed an admirable job to hold the more than 200 fires that occurred during this October period. Many men were taxed to the utmost as the emergency continued. To them and all those who did their work, the people of New Hampshire owe a debt of gratitude. The state forest fire control agency based on local town wardens and town crews wherever adequately equipped rose to the occasion and met the test in whatever town their services were needed.

It is now time to take stock everywhere of our fire fighting facilities for the season ahead and to make them adequate where necessary. To this end town fire plans and training programs for wardens, deputies and other key men in each district are being arranged or in progress. If equipment and tools are insufficient properly to equip the available man power in each community with the right tools for the job, they should be provided for at once. The yearly addition of fire tools to the town supply will generally need to be built up. The state sells tools to the towns and shares one-half their cost. Good equipment is important and can help greatly to keep both damage and fire costs at a minimum.

For many years we have requested our wardens not to issue burning permits except on rainy days. This regulation will be in effect again this year as it is one of the best means of assuring such fires from getting out of control. Nine out of every ten fires can be prevented, 98 per cent of all fires being due to human carelessness. Be sure to get a permit for any fire in or near woodland when the ground is free from snow. Be sure your fires are always out before you leave them. Help us in getting the travelling public to keep from throwing out lighted matches or cigarettes. Be careful of all fires in or near woodland.

CHARLES F. YOUNG, District Chief.

1947 FIRE RECORD

Number of fires Acreage burned

о 63 я

CHIEF A. L. MARTIN, Forest Fire Warden.

AMHERST SCHOOL DISTRICT

SCHOOL OFFICERS

Mr. Donald Swain, Chairman	Term Expires 1950
Mrs. Cevie Weston, Secretary	1949
Mr. Charles F. Prior	1948
Harold C. Bowley Superinten	dent of Schools
Richard A. Grodin Headmaster	of High School
Mrs. Catherine Kruger	Treasurer
H. S. Allen	Moderator
Osear Burns, M. D.	School Physician
Esther E. McCormick, R. N.	School Nurse
Donald Swain	Truant Officer
Mrs. Catherine Kruger	Clerk

SCHOOL CALENDAR FOR 1947-48

Begin	Close
September 3, 1947	December 19, 1947
January 5, 1948	February 20, 1948
March 1, 1948	April 16, 1948
April 26, 1948	June—to be determined
(Holidays: Nov. 11, 27	7, 28, 1947; May 31, 1948)

SUGGESTED SCHOOL CALENDAR FOR 1948-49

Begin	Close
September 8, 1948	December 22, 1948
January 3, 1949	February 18, 1949
February 28, 1949	April 22, 1949
May 2, 1949	June-to be determined
(Holiday: Nov. 11, 25, 26	, 1948; May 30, 1949.)

Warrant for Annual School Meeting THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the town of Amherst, New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 9th day of March 1948, at 2 o'clock in the afternoon, to act upon the following subjects:

- 1. To choose a Moderator for the coming year.
- 2. To choose a Clerk for the ensuing year.
- 3. To choose a Member of the School Board for the ensuing three years.
 - 4. To choose a Treasurer for the ensuing year.
- 5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
- 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
- 7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
- 8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
- 9. To see how much money the district will raise and appropriate for insurance on school property.
- 10. To see how much money the district will raise and appropriate for special repairs and alterations of school property and for new equipment.

- 11. To see if the district will authorize the school board and two other legal voters of the district, appointed by the Moderator, to act as a special committee to consider the feasibility of forming a cooperative secondary school district and to report to the district not later than October 15th its finding including building requirements, program of studies, capital investment, operational costs of such a district and such other matters as may deemed material.
- 12. To see if the district will vote to raise and appropriate the sum of not exceeding \$150 to cover the cost of preparation of the report and traveling expenses of the special committee.
- 13. To see if the district will vote to direct the Moderator to appoint a committee of three to work with the school board in investigating the need of additional rooms for the elementary school and in connection therewith additions to and alterations of the present school plant, and to instruct said committee to report recommendations and estimates at an adjourned meeting to be held not later than October 15th.
- 14. To transact any other business which may legally come before said meeting.

Given under our hands at said Amherst this 5th day of February 1948.

DONALD N. SWAIN, CHARLES F. PRIOR, CEVIE M. WESTON, School Board.

	Proposed	1948 -	1949	\$25.700	009	009	25	300	1,200	006	300	750	375	4,000	300	\$35,050		\$212	20	476	482	635	350	2,205	\$37,255
1948-1949	Revised	July	1947	\$21,400	375	525	25	275	1,000	650	275	2,000	375	3,500	275	\$30,675		\$212	50	425	416	455	313	1,871	\$32,546
BUDGET FOR SCHOOL YEAR-1948-1949	Voted	March	1947	\$19,500	375	525	25	275	1,200	650	275	300	175	3,500	7.5	\$26,875		\$212	50	357	416	310	300	1,645	\$28,520
BUDGET FOR			Support of Schools:	Teachers' salaries	Textbooks	Scholars' supplies	Flags and appurtenances	Other expenses of instruction	Janitor service	Fuel	Water, light and janitor's supplies	Minor repairs and expenses	Health supervision and lunch program	Transportation of pupils	Other special activities		Other Statutory Requirements:	Salaries of district officers	Truant officer and school census	Superintendent's excess salary	\$2 per capita tax	Teachers' Retirement	Administration		Total Amount Required to Meet School Board's Budget

Estimated Income of Districts: State Aid Dog tax Income from trust funds Elementary school tuition receipts Deduct estimated income Assessment Required to Balance School Board's Budget	\$800 200 300 400	1,700	\$9,500 200 300 400	10,400	\$9,260 200 300 600 1	10,360
Special Appropriation Proposed (Article in Warrant) Deficiency Insurance (equipment—liability) Bulkhead New equipment (seats, map equipment) Laboratory changes	\$2,500 190 300 300	3,290 —	\$2,500 190 300 600	3,590	150 600 1,200	1.950
Total Assessment Required to Cover School Board's Budget		\$30,110	1	\$25,736	€	\$28,845
February 5, 1948.		Re	spectull D C C	Respectully submitted DONALD N. SWAIN, CHARLES F. PRIOR CEVIE M. WESTON, Amherst School Board	SWAIN, PRIOR ESTON, School I	30ard.

February 5, 1948.

SUMMARY 1948-1949

Support of Schools Other Statutory Requirements	\$35,050 00 2,205 00
Less Estimated Income	\$37,255 00 10,360 00
Extra insurance	\$26,895 00 150 00
New equipment	600 00
Laboratory changes Total Assessment Required to	1,200 00
Balance Budget	\$28,845 00

FINANCIAL REPORT OF AMHERST SCHOOL BOARD

(For the Fiscal Year July 1, 1946 to June 30, 1947)

Total Receipts	\$28,145	41
Total Payments	28,035	
Cash balance June 30, 1947	\$ 110	
RECEIPTS IN DETAIL		
Federal Aid:		
National School Lunch	652	62
From State:		
Equalization fund (state aid)	837	53
From Selectmen Raised by Taxation	:	
Appropriation	*24,544	00
From Sources Other Than Taxation:	·	
Dog licenses \$ 41 14		
Elementary school tuitions 692 57		
Income from local trust funds 379 02		
Other receipts 30 23		
· ————	1,142	96
Total Receipts from all sources	\$27,177	11
Cash on hand July 1, 1946	968	30
GRAND TOTAL	\$28,145	41

*Includes Deficiency Appropriation of \$2,500.00 voted March 13, 1947.

AUDITOR'S CERTIFICATE

(Required by the State Board of Education from all State Aided Districts.)

This is to certify that we have examined the books and other financial records of the school board of Amherst, N. H., of which this is a true summary for the fiscal year ending June 30, 1947, and find them correctly east and properly vouched.

ORSON H. BRAGDON, GEORGE H. HOWARD,

July 15, 1947.

Auditors.

REPORT OF TREASURER (For the Fiscal Year July 1, 1946 to June 30, 1947)

CATHERINE KRUGER, Treasurer,

t

In account with the School District	of Amherst
Dr.	
Balance as per last report	\$ 968 30
Board of Selectmen:	
Appropriation as of March 1946	25,544 00
Dog tax	41 14
Income from trust funds	379 02
From Federal Aid:	
National School Lunch	652 62
From State:	
Equalization Fund	837 53
From Other Sources	
Elementary school tuition	692 57
Other receipts	30 23
	\$28,145 41
Cr.	
Payments on order of School Board	\$28,035 23
Cash on hand June 30, 1947	110 18
CATHERINE KF	RUGER,
	Treasurer.

July 15, 1947.

AUDITOR'S CERTIFICATE

(Required by the State Board of Education from all State Aided Districts)

This is to certify that we have examined the books. vouchers, bank statements and other financial records of the treasurer of the school district of Amherst, of which the above is a true summary for the fiscal year ending June 30, 1947, and find them correct in all respects.

> ORSON H. BRAGDON. GEORGE H. HOWARD.

July 15, 1947. Auditors.

ABSTRACT OF REPORT OF CLERK TO STATE BOARD OF EDUCATION, SCHOOL BOARD, AND SELECTMEN

District Revenue Voted March 13, 1947, for School Year 1947-1948

Amounts appropriated for:		
Support of high school	\$ 9,025	00
Support of elementary schools	17,850	00
Salaries of district officers	212	
Truant officer and school census	50	00
Superintendent's excess salary	357	00
\$2 per capita tax for supervision	416	00
Administration and retirement	610	00
Specials:		
Deficiency	2,500	00
Insurance	190	00
Bulkhead	300	00
New equipment	300	00
Amount of School Board's Budget		
and Specials	\$31,810	00
Less estimated income	1,700	00
Amount to be raised by taxation for		
budget and appropriations	\$30,110	00

CATHERINE KRUGER, Clerk of School District.

March 13, 1947.

PAYMENTS July 1, 1946 to June 30, 1947

(Classification and numbering conform to state accounting system required in state-aided districts.)

Administration:			
1. Salaries of district officers \$212	00		
2. Superintendent's excess salary 426	00		
3. Truant officer and school census 50	00		
4. Expenses of administration 340	55		
		\$1,028	55
Instruction:			
5. Teachers' salaries \$16,863	77		
6. Textbooks 416			
7. Scholars' supplies 625	71		
8. Flags and appurtenances 6			
9. Other expenses of instruction 189	31		
		18,102	29
Operation and Maintenance of Sch	lool	Plant:	
10. Janitor service \$1000	00		
11. Fuel 731	77		
12. Water, light & janitor's supplies 279	47		
13. Minor repairs and expenses 301	81		
		2.313	05
Auxiliary Agencies and Special A	ctivi	ities:	
14 Medical inspection \$ 180	17		
14. Medical inspection \$ 180 15. Transportation of pupils 3500	()()		
16. High school and academy tuition 00	()()		
17. Elementary school tuition 00	()()		
18. Other special activities 100	62		
		3,780	79
Fixed Charges:			
19. Tax for state-wide supervision \$372	00		
20. Insurance and other	/		
fixed charges 385	49		
		757	49

Outlay for Construction 21. Lands and new buildings 22. Alterations of old buildings 23. New equipment	and Equi \$000 568 818	00 21	4					
Special:								
27. Rebates	\$ 14	00						
28. School lunch reimbursemen	nts							
from State	652	62						
		666 6	2					
			_					
Total Payments		\$28,035 2	3					
Expenditures Distributed as Follows:								
General expenses	\$ 3,839	10						
For support of high school	9,521	45						
For support of elem. schools	14,674	68						
		\$28.035_2	3					

PAYMENTS IN DETAIL July 1, 1946 to June 30, 1947

	1. Salaries of District C	Moore	
	Charles F. Prior, school board	\$50 00	
	Donald Swain, school board	12 50	
		37 50	
	Arthur L. Underwood, school board	50 00	
	Mrs. Cevie Weston, school board		
	Mrs. Catherine Kruger, treasurer	50 00	
4/160	Mrs. Catherine Kruger, clerk	4 00	
J. ALLES	Harold H. Wilkins, Jr., moderator	4 00	
	Orson Bragdon, auditor	2 00	
	George Howard, auditor	2 00	0212 00
			\$212 00
	2. Superintendent's Salary	Account	t:
	Raymond A. Dyer, Treas. Union		0.420.00
	No. 40, acct. of H. C. Bowley		\$426 00
		1.0	
	3. Truant Officer and Scho		S:
	Arthur Underwood, truant officer	\$25 00	
	Mrs. Cevie Weston, census	25 00	
	enumerator	25 00	650 00
			\$50_00
	4. Expenses of Adminis		
	Vincent Brine, postmaster; stamps	2 4 00	
	Cabinet Press, report cards	10.55	
	letterheads	19 75	
	Raymond A. Dver, treas.; Union	220 00	
	expenses	236 00	
	Edson C. Eastman Co., supplies	1 54	
	J. L. Hammett Co., diplomas	13 04	
	Est. of James P. Melzer, enum. card		
	New Eng. Tel. & Tel. Co., service	61 42	
		3 00	
	Frederick Small, office expenses	3 00	\$340 55

5	Teachers'	Salaries:
Э.	1 eachers	Salaries:

5. Teachers	Salaries.	
Charlotte A. Boutell	\$1630	00
Eva Gagnon	800	00
Richard Grodin	2236	00
Gladys Larson	1181	06
Marion Macklin	1900	00
Virgina Marshall	591	50
Mary McGee	1630	00
Bertha Piper	1880	00
Miriam Roby	1880	00
Frederick Small	1922	16
Elsie Wheeler	312	00
Flora White	579	00
Jane Barry	49	00
Barbara DeVittori	7	00
Edmund Hart	21	00
Lillian Hodges	207	60
Margaret Moser	14	00
Marjorie Odell	12.	00
Blue Cross and Blue Shield I	Balance 11	25
Tax adjustment		20
		*\$16,863 77

*This amount includes deductions for Blue Cross and Blue Shield, \$85.05; tax, \$1,585.22; and retirement, \$215.60.

6. Textbooks:

\$416.75

Textbooks	\$416	75
7. Scholars' Supplies: Scholars' supplies	\$625	71
8. Flags and Appurtenances: County Stores, flags	\$6	75
9. Other Expenses of Instruction: Amherst T. E. A., graduation		

Catherine Hammond lipreading 140 00

speaker

\$ 12 50

Houghton Mifflin Co., tests Lyons and Carnahan, tests Miller-Lamb-Hunter O. H. Toothaker, reference books	7 1	33 75 64 09	
——————————————————————————————————————			\$189 31
James H. Phelps, Village and Clark Se *This amount includes \$21.60 deductand Blue Shield.	cho	ols for	*\$1000 00 Blue Cross
11. Fuel:			
Fuel 12. Water, Light and Janito Water, light, janitor supplies	r Si	ոթթ	\$731 77 lies: \$279 47
13. Minor Repairs and Es	xper	ises	
The County Stores, Inc., supplies	\$ 3	47	
Clarence Hagar, mower sharpened		45	
William A. Hart, removing rubbish		00	
Frank Martin, removing ashes	11	80	
Warren C. McCullough, repairs			
at high school		00	
Ernest Miles, mowing	4	00	
Milford Home Furnishing, shades.			
cord	20	25	
Milford Machine Works, repairs	1	0()	
James H. Phelps, sash cords		80	
Raymond's, supplies	41	61	
C. A. Sanborn, repairing,			
painting fence	5	00	
Ralph J. Sloan, painting, roof repairs	65	00	
C. A. Spaulding, labor and repairs	22		
Wheeler Brothers, repairs		52	
G. F. Wyman, clock repair		50	
<u> </u>			\$301 81
14. Medical Inspection	on:		
Medical Inspection			\$180 17

15. Transportation: Malcolm D. Clark	\$3,500	00
18. Other Special Activities:	, -,	
Other special activities	\$100	62
19. Tax for State-Wide Supervisi	on:	
State Treasurer, \$2 per capita tax	\$372	00
20. Insurance and Other Fixed Cha	rges:	
Insurance \$189 00		
Retirement 196 49		
	\$385	49
22. Alterations of Old Buildings	:	
C. A. Spaulding, ceiling, repairs \$299 23		
Gault Plumbing & Heating, repairs 268 98		
	\$568	21
23. New Equipment:		
Raymond A. Dyer, treas.; Share		
Visual Survey \$ 16 45		
John C. Duff Co., typewriter tables 75 00		
W. R. Locke, fixtures 106 00		
Virginia Marshall, desk 15 00		
Stickney's, burlap 2 10		
Underwood Corp., typewriters 603 68		
	\$818	23
27. Rebates:	,	
Boston Children's Friend Society,		
tuition rebate	\$14	00
00 C-L17 1		
28. School Lunch:		
Harold C. Bowley, reimbursement for milk \$ 18 66		
Mrs. Donald Swain, School Lunch		
reimbursements 633 96		
	\$652	62
Total Payments	\$28,035	23

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of our knowledge and belief. The accounts are kept in accordance with Section 24 of Chapter 82 of the Revised Laws of New Hampshire (Commissioner's Report 1941) and upon forms prescribed by the State Tax Commission.

DONALD SWAIN, MRS. CEVIE WESTON, CHARLES F. PRIOR,

School Board.

Harold C. Bowley, Superintendent.

AUDITOR'S CERTIFICATE

(Required by the State Board of Education from all State Aided Districts)

This is to certify that we have examined the books and other financial records of the school board of Amherst, N. H., of which this is a true summary for the fiscal year ending June 30, 1947, and find them correctly east and properly vouched.

ORSON H. BRAGDON. GEORGE H. HOWARD.

Auditors.

July 15, 1947.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Amherst:

I herewith present my ninth annual report, the twenty-ninth in the series.

Teachers

A list of teachers is printed elsewhere in this report. I need comment only upon the changes. Mr. F. A. Small resigned the Headmastership last March to take a similar position in Massachusetts. The first grade continued its difficulties. You will recall that Mrs. Eva Gagnon had assumed this work after Mrs. Marshall had to leave, and then Mrs. Gagnon was forced to leave due to a change in family conditions. We had substitutes for quite a period, until Mrs. Marshall was able to return and finish the year. Mrs. Gladys Larson, who had become part-time and then full-time teacher of Grade II, could not return to start the present school year, and Miss Marion Macklin of the High School Commercial work obtained a position nearer to her home. Mrs. Flora White, who had finished out the year from about April 1st, did not desire to continue this year, and Mr. Robert McDonough of Worcester was chosen for the position. Mr. McDonough has recently presented his request for release and has already been succeeded by Mr. Francis Carroll, whose name appears on the list of present teachers.

Teachers' salaries have not kept pace with the increases in other lines. The average salary in New Hampshire of all school personnel, men and women, is now just under \$2,300; while the national average of industrial wages is about \$2,650. This comparison takes no account of the higher professional requirements for teaching. In one of the most progressive countries of the world, the average teacher receives about twice as much as the industrial worker and the training

period is much longer. I quote the N. A. M. Congress of 1947—"We have placed in the hands of our school teachers one of the most important tasks confronting us—the job of making patriotic American citizens of our children. Let us set ever higher standards for our school teachers and pay them proper salaries for the important task we have entrusted to them." The C. I. O. and A. F. of L. have expressed similar views.

As the available supply of teachers is limited, I urge you to make funds available to adequately pay your teaching staff. The New Hampshire P. T. A. President calls attention to the small number of teacher college graduates and urges increased compensation. Retirement, marriage and other reasons may cause a hundred elementary grade openings in this State. Changes may result in a hundred other cases. Finances certainly will not produce teachers if none are to be had, but will help if any desirable candidate is available.

Costs

Trends in school costs are upward. I give you the per pupil school costs for this Union, so that you may know the facts. Whether the upward trend is too little or too much, I leave to your judgment as you compare these costs with the costs of every other item in your living.

Elementary Grades 1-8	1941-42	1946-47 Estimates
Amherst	80.76	103.74
Brookline	55.26	82.43
Hollis	89.70	116.67
Milford	76.95	107.26
Mont Vernon	132.95	154.64
High School Grades 9-12	2	
Amherst	102.60	245.00
Hollis	124.64	220.00
Milford	77.42	180.00

Pupils

The Promotion of Pupils is an interesting study. Again listing the towns of this Union by number only, the results are:

	Promoted to	Trial	Not
Town	Next Grade	Promotions	Promoted
1	83.3%	5.8%	10.9%
2	90.0%	6.25%	3.75%
3	89.4%	5.3%	5.3%
4	88.5%	4.1%	7.4%
5	86.6%	6.7%	6.7%

The above refers to pupils in the first eight grades only. Your town is number 1 on the above list. Last year comparable figures were 69.4%, 16%, 14.6%. You will note considerable improvement, a fact which is doubly remarkable, since there were so many teacher and administrative changes during the period.

Needs

To continue the change from double to single grades, you will need another room next year and another teacher. I hope one may be found. Plans are being drawn to utilize the laboratory room at the high school building for this purpose and to enlarge and improve the toilet facilities. With more and more pupils being added to this building, it is imperative to improve sanitary conditions there.

The new State-Aid law contains a statement that aid is "for equalizing educational opportunity and improving the public elementary and high schools." It was not intended to reduce the cost to the towns, but to help them meet rising costs and to help them improve their services. In this Union of five towns, there are two school nurses working on a part-time basis. There are three music teachers on full-time or part-time work. There is no art or handwriting supervisor. This Union, through increased State Aid now avail-

able, could improve its service by employment of a full-time school nurse, a full-time music teacher or possibly two, an art teacher, and the employment of expert handwriting service on a part-time basis. These items should be union-wide and as a unit. We need integration of efforts without dulling the endeavors of any individual community. There are now too many people concerned with the program to affect too definite a responsibility. As the superintendent has influence in all the Union, so should the field workers who work under his guidance and direction.

Again I am very grateful to all who have contributed to the success of the school. I pay especial tribute to the teachers and to the School Board. An admirable spirit of cooperation has pervaded all our efforts.

Very respectfully, HAROLD C. BOWLEY, Superintendent of Schools.

January 30, 1948.

STATISTICS FOR 1946-1947

Average number of half-days in session	350
Whole number of different pupils registered:	
Girls 108; Boys 110; Total	218
Enrollment by grades:	
I-28; II-25; III-20; IV-23; V-18; VI-25;	
VII-16; VIII-18; IX-10; X-15; XI-9; XII-10;	
P. G1; Total	218
Average daily attendance in high school	
for year	37.65
Average daily attendance in elementary	
	144.95
Per cent of attendance in all schools for year	93.62
Number of cases of tardiness in all	
schools (last year 105)	226
Number not absent nor tardy during school year	r 4
Number of visits made to schools by:	
School Board Members	13
Superintendent of Schools	166
Citizens	169
Number of School Board meetings held	

PERFECT ATTENDANCE

For School Year 1946-1947

Grade X, Jesse Trow; Grade VIII, Reginald Trow; Grade VI, Jean Davis, Thelma Lamb.

HIGH SCHOOL GRADUATES-JUNE 1947

Joan D. Ballou	Barbara R. Howard
Richard C. Cody	Bradford Locke
Richard G. Crocker	Mildred M. Malone
Allen R. Ferretti	Carl A. Wilson

June P. Young

PUPILS COMPLETING ELEMENTARY SCHOOL JUNE 1947

Edwin Arnold
Earl Carr
Joan Clark
Joanne Field
Nanette Foss
Donald Hemenway
Reginald Lamb

Jean Larson William Long Robert Malone James Manessis Richard Millard Elizabeth Parker Arnold Perrin

William Watts

ENROLLMENT TABLE AS OF JANUARY 31, 1948

		Grade	s 1 - 6				
Grades	1	2	3	4	5	6	Total
Grade I	22						22
Grade II		30					30
Grade III			22				22
Grade IV				21			21
Grade V					20		20
Grade VI						14	14
Grand Total	22	30	22	21	20	14	129
Boys	11	16	12	14	11	7	71
Girls	11	14	10	7	9	7	58
		Grades	7 - 12				
Grades	7	8	9	10	11	12	Total
Grade VII	24						24
Grade VIII		14					14
Grade IX			13				13
Grade X				9			9
Grade XI					15		15
Grade XII						6	6
Grand Total	24	14	13	9	15	6	31
Boys	11	7	8	4	11	2	43
Girls	13	7	5	5	4	4	38

RETURN OF SCHOOL CENSUS SEPTEMBER 1947

Mrs. Cevie M. Weston, Enumerator

Number of boys enumerated 5 to 16	132
Number of girls enumerated 5 to 16	112
Total enumerated 5 to 16	244
Number 5 to 8 not in school	26
Number 8 to 14 not in school	1
Number 14 to 16 not in school	1
Number 5 to 16 registered in Amherst Schools September 30, 1947	205
Number over 16 registered in Amherst schools September 30, 1947	15
Number 5 to 16 attending school outside Amherst	11
Number 5 to 16 who live in other towns	
attending Amherst schools	0

REPORT OF THE HEADMASTER

To the Superintendent of Schools, the members of the Amherst School Board, and the citizens of the Town of Amherst:

Herewith is submitted the annual report of the Amherst High School and grades seven and eight of the Village School. Registration figures as of February 1, 1948 were grade 12, 6; grade 11, 15; grade 10, 9; grade 9, 13; grade 8, 14; grade 7, 24. These figures continue to show the steady increase in enrollment in the high school. The increase in the elementary school is, of course, considerably greater. The problem of insufficient housing, mentioned in previous annual reports, is upon us. The fourth grade has been moved into the high school building, necessitating moving the Commercial classes to the nearby annex. At present there are approximately one hundred and forty persons occupying the high school building.

The subjects offered this year in the high school are: Language: English 9, 10, 11, 12, Latin 1. French 2: Social Science: current world problems, history of civilization; Mathematics: geometry, elementary algebra; Science: chemistry, general science; Commercial: office practice, shorthand 1, typewriter 1, typewriter 2, consumer education, junior business training, personal typewriting. The above listings alternate with additional courses each year. The seventh grade curriculum is English, history, geography, and arithmetic. The eighth grade is English, history, science, and arithmetic. Music is offered one hour a week and during two activity periods for the seventh and eighth grades and is elective for the high school.

This year the entire curriculum has been directed toward a more general utilization of skills, knowledges, and habits earned at school. Adjustments have been made in almost every subject to provide a more func-

tional training for the great majority of our students who are neither preparing for a specific vocation nor for college. It is for this "general" group that an additional year of science at the ninth and tenth year level was introduced. The course in consumer education was redesigned for the benefit of those who will become consumers of business products, rather than producers. Instead of the traditional course in European history, Miss Piper has originated a new course in modern problems in which newspapers, magazines, and radio commentary form the texts, with a basic history book for background material. In chemistry an additional two weeks unit in radio-activity and the atomic bomb is incuded. Despite these innovations, no portion of the college-preparatory curriculum has been omitted. New text books in many of the courses provide additional interest and incentive to the pupils. A good deal of the credit for the continued success and popularity of the commercial course belongs to Miss Marie Moriarty, who instructs in these subjects and also acts as coach for girls' sports.

Miss Miriam Roby instructs in mathematics and Mr. Francis Carroll in English and social studies. Their excellent work in these fields of endeavor provides Amherst's schools with a caliber of instruction of which the community ought to feel justly proud.

It is appropriate to mention here that the National Education Association has awarded the teaching staff of Amherst High School a certificate of commendation and an honor medal for this year for its high professional spirit and 100% membership in that organization. Three of the five teachers in the high school possess the Master of Arts Degree, and in each case have been elected to an honorary society for excellence in scholarship. Within the past year two of the three elementary teachers who do not yet possess the A. B. degree have taken university courses toward that de-

gree. I believe this high standard of professional preparation compares favorably with other institutions, both public and private. A pupil who maintains a good scholastic average at Amherst High School is well prepared for further education. We need no apology for the faculty, the course study, or for the

conduct of our pupils.

Large numbers of pupils, increasing scope of activities, and limited facilities have presented obstacles, but these obstacles have been opportunities for greater development of the entire pupil personality. A studentelected, student-directed safety council has assumed resposibility for the safety and well-being of all pupils within the high school building. Amherst this year was again a pioneer in sports activities. On one athletic period a week two touch-football teams played a series of games. Practices were held after school hours. Other schools in the Southern New Hampshire League are planning to follow Amherst's example and increase the sports calendar to a sport for each season. It is planned to expand the program to include a spring and fall athletic program for the girls as well. Although Amherst is the only high school in the vicinity with no gymnasium facilities within the town, the girls and boys have journeved to Wilton to practice at night and have given creditable performances. Our baseball teams were more successful, both teams winning the majority of games: the boys reaching a playoff for the league championship.

Our school activities are numerous and varied, and the social calendar is filled with enjoyable and purposeful school events. Several of these activities would have been impossible to conduct without the generosity of Mr. Malcolm D. Clark, who has not only continued to give gratuitous use of his busses for transportation to basketball games, but also for such enterprises as our visit to the Freedom Train in Manchester this fall.

Our active Parent Teachers Association has always given generous and loyal support to our school activities. Nowhere has this proven more important than in the splendid hot-lunch program it conducts. The effect of these nourishing, low-cost meals upon the health and welfare of the children of the community is of great and permanent value.

The movie projector continues to provide enrichment of instruction and entertainment to the pupils. The movie committee has initiated a series of public performances on Friday evenings during the fall and spring months, thus contributing not only to pupil entertainment, but to the town as well.

Our complex environment demands that the education furnished in our schools provide an appreciation of democracy, a strong, healthy body, an intelligent, progressive spirit, as well as thorough academic training. It is toward these objectives that we are working. Performing that work in Amherst has been a privilege and a pleasure. I wish to thank the members of the School Board, the Superintendent of Schools, the School Faculty, and the Citizens of Amherst for guidance, aid, and cooperation.

Respectfully submitted, RICHARD A. GRODIN,

Headmaster.

Amherst, N. H., February 1, 1948.

	Experience	Total
Teacher and Subject or Grade Taught	Here	Experience
Charlotte A. Boutelle—Grades 5. 6	22	24
Francis Carroll—Geog., Jr. Business.		
English, Science	1	1
Richard Grodin-Headmaster. English.		
Chemistry, French	2	5
Barbara Smith Guild—Grade 1	1	1
Virginia Marshall—Grade 4	2	7
Mary McGee-Grade 3	3	8
Marie Moriarty—Commercial	1	1
Bertha L. Piper—Latin, History	39	39
Miriam Roby-Mathematics	3	10
Elsie Wheeler—Music	14	16
Loraine Willard—Grade 2	1	1

REPORT OF HEALTH SUPERVISION, 1946-1947

Oscar Burns, M. D., Examiner Esther E. McCormick, R. N., School Nurse

The total number of children examined: 182
The following decfects, treatments, and corrections were reported:

		Pupiis	
		Receiving	
	Defects	Treatment	Corrections
Underweight	3	1	
Defective Vision	14	2	11
Defective Hearing	5	4	
Defective Teeth	73	73	73
Diseased Tonsils	11	2	5
Defective Breathing	11	2	5
Adenoids	11	2	5
Enlarged Glands	11	2	5
D	1 6 11 .	1 1	

Parents were informed of all the above cases.

Diseases reported:

Chicken Pox	5
Measles	7
Mumps	3
Pediculosis	9
Skin Diseases	5

SCHOOL GROWTH

This past year, the school boards in the towns of Amherst, Hollis, Milford, Wilton, Brookline and Mont Vernon have been startled by the increased enrollments in schools. It has been conclusively proven that each community in the next two to five years will be forced to provide additional space for educational facilities for their children.

The impact of this increased school population is being immediately felt in the elementary schools, thus making the school committees conscious of the necessity for building program, either of new construction in their respective towns, or additions to their present plants. The other alternative is to combine their efforts on the secondary level of instruction by forming a Cooperative School District; thus relieving their present buildings of high school pupils and making room for this influx of elementary pupils.

This increase in school population is not peculiar to this area alone. It is nation-wide. There will be more school children in the United States in the next ten to twelve years than ever before. Consequently, this school problem is not temporary, but can be looked upon as being quite permanent. The over-crowding of our present facilities is nothing compared to what it will be in the near future. It will grow from the grade schools, move into the high schools, and pass on to the colleges. The U. S. birth rate this year is approximately 26 per 1000 of population or nearly a 50% increase over the prewar rate. Thus the year 1947 is the highest birth year in the history of the United States.

The following questions have been posed in the aforementioned communities. What can we do? What planning should take place so that our children can have the very best education possible at a price that is within the means of each and every community con-

cerned? With these questions in mind, representatives from Amherst, Hollis, Milford, Wilton, Brookline and Mont Vernon, both laymen and professionals met to think together and to formulate a plan of attack on the problem.

In the course of their discussions, it was brought out that many of the high schools in these areas are too small to offer an adequate, well-rounded program of study; thus only skeleton programs are offered. They cost much more per pupil than similar programs in larger schools, but they have too few teachers to make possible a well-balanced program. The boy who wants to farm, the girl headed toward office work, and the boy preparing for medicine all have the same program. There is little or no music or art education, physical education or guidance. Vocational education is either lacking or offered in one or two fields at the most. Where agriculture is offered boys are often forced to take it in order to fill their programs, whether it meets their needs or not. Where commercial courses are given, all may have to take them to get the units of work required for graduation. Often it is necessary to assign teachers to work in which they are not prepared. Rarely are these small schools good in more than one or two aspects of the program. There are no supervisors or guidance workers to whom teachers can refer problem cases. The equipment is meager. Makeshift laboratories and shops offer small stimulation to either gifted or slow pupils. In most cases the programs in these small high schools are geared to the 20% who go on to college, and the other 80% are offered a program that rarely fits their needs or desires.

After analyzing each town's program of studies, they found some stronger than others, but in most cases it was felt that they were inadequate to do the job that present day society demands. It was further concluded that in addition to meeting needs common

to all, such as emphasizing reading, arithmetic, and other skills needed for learning, a satisfactory school district should provide prevocational and vocational education of varied sorts. It would do this through supervised work experience programs in industry, merchandising, farming, etc. Its program should be broad enough, too, to give ample preparation to those bound for college. It should also provide, in cooperation with other agencies, wherever possible, such services and aids as health clinics, school lunches, libraries, guidance, and audio-visual aids. It should keep in touch with those who leave school, and provide post-high school and adult education. The above could be accomplished only if the school had enough pupils. enough teachers, and enough space so that the services could be rendered at a reasonable cost.

The feasibility of a consolidated school district was brought forth and such problems as size of educational units, transportation, probable building maintenance costs, sites, etc. were discussed, but no conclusions were drawn.

The New Hampshire Legislature in its last session passed an aet permitting school districts to combine in a Cooperative School District, thus pointing the way to more effective education. A Cooperative School District may be organized as a cooperative elementary unit; a cooperative secondary unit or both, by marjority vote of the qualified voters present and voting at annual or special school meetings in each of the participating school districts. A cooperative board consisting of members from the various school districts shall administer the affairs of the school district. Each school district will bear its proportionate share of capital improvements, such proportion to be determined by the ratio that its equalized valuation bears to the total equalized valuation within the cooperative school district. The costs of operating a cooperative school district shall be pro-rated among the local districts in proportion that the average daily membership of the local district bears to the average daily membership of the cooperative district. New members may be admitted to the Cooperative School District and local school districts may withdraw, if it is deemed advisable, according to the regulations laid down in the law. Each local district has a part in the formulation of policy and procedure through its representative member, consequently the democratic principles under which our local districts operate are not infringed upon.

To obtain authorization for a more comprehensive study of Cooperative School Districts and to bring this problem directly to the townspeople, it was felt that an article in the warrants of the local school districts would be necessary. Consequently, two articles have been entered in the school warrants to see what action the towns wish to take. It is hoped that the towns will adopt these articles to permit careful study of the school needs in the various towns, thus avoiding any delay.

DONALD N. SWAIN—Amherst CHARLES B. SPAULDING—Hollis HAROLD C. BOWLEY—Milford NEWELL J. PAIRE—Wilton

February 6, 1948.

Date and Place	Name and Surname of Groom and Bride	Residence of Each at Time of Marriage	g Name of Parents	Birthplace of Parents	Name, Official Sta- tion and Residence of Person by Whom Married
1946 May 4, Sangus, Mass.	Kenneth W. Grassett	Amherst	34 George C. Grassett Lucy Gervia		Thomas J. Ford Priest
Aug. 31, Haverhill,	Madeline R. (Roby) Holm R. Wilson	Amherst Amherst	Charles W. Roby 30 Nettie Hatfield 27 Bertul Wilson Anna Krawklis		Saugus, Mass. Orville D. Ullom Minister of the Gosnel
Nov. 2, Medford,	Barbara (Thorn) Edmands Edwin Ford Locke	Millord Amberst	Joseph Thom 21 Alice F. MacMonagle 33 Howard R. Locke Louise Ford		Haverhill, Mass. Morris F. Arnold
Mass	June Rosamond Hamden	Medford, Mass.	William Harnden 29 Hildegarde Hammann		Medford, Mass.
1947 Jan. 18, Amberst	Williar Artemus Signor Yolanda Grace Pulco	Amberst Lynn, Mass.	Perley M. Signor 18 Maizie P. Geddes 21 Charles Pulco	Bedford Lewiston, Me. Italy	Horton S. Allen Justice of Peace Amherst
J.m. 25, Wilton	Kenneth Stanley Hall	Amberst	25 Frederick D. Hall	Tyngsboro, Mass.	Rev. Albert D'Orlando
	Jennie Paquette	Milford	30 Joseph Dirubbo	taly Italy	Wilton
Apr. 20, Amberst	Irving Winston Patten	Amherst	26 Orion L. Patten	Rristol Amboret	Robert S. Little
	Gladys May Weston	Amberst	23 Richard W. Weston	Amberst Willow	Amherst
May 2, Millord	George Charles Grassett Arline Edith Perham	Amherst Amherst	George C. Grasett 30 Lucy E. Gervis 29 Roy Perham	Plattshurg, N. Y. Charlotte, Vt. Francestown	Francis Hogan Catholic Priest Milford
May 15, Amberst	Robin Hood Bicknell	White Plains, v	Arvilla K. Fiske Robert C. Bicknell	Neadowsville, Tenn. Athens Tenn	Horton S. Allen Instice of Peace
	Elsic May Bullard		Winfield S. Bullard	Lyndeboro	Amherst
June 14, Nashna	Arthur William Lessard Priscilla Fabienne Characa		Aldege Geo. Lessard Lydia Belanger Arthur S. Charron	Nashua Nashua Nashua Nashua	Rev. Lco P. Gilbert Roman Catholic Priest Nashua

Rev. J. E. LeBosquet Clergyman Amherst	Noble O. Bowlby	Clergyman Franklin	Rev. M. E. Barrett Minister of the Gospel	Rev. I. E. LeBosanet	Clergyman Amherst	Rev. J. T. Sullivan	Roman Catholic Friest Nashua	Horton S. Allen	Amherst	Peter Wiseman Minister	Detroit, Mich.	Algie A. Holt	Justice of reace Peterboro	Rev. A. Geo. Reinelt	Clergyman Franklin	Rev. J. E. LeBosquet	Amherst	Horton S. Allen	Justice of reace Amherst	Rev. Arnold A. Brown	Clergyman Durham
Denmark Vienna, Austria Stowe, Mass.	Manchester	Kittery, Maine	So. Stokeley, Que. Fall River, Mass.	Weymouth, Mass. Amherst	H. , Maine	Mass.	rss.	Clinton, Mass. Fitchburg Mass	Armenia Armenia			Nova Scotia	Ogdenburg, N. Y.	3 -4 1		Bronx, N. Y.	Angora, Africa West Roybury Mass	Canada	Canada Italy Italy	New Jersey	New Jersey Amherst Bedford
Christian Djorup Olga Porges Arthur L. Underwood	Charles W. Roby Nettie H. Hetfeld	Albert B. Hubley Martha Wetherbee	Calvin R. Richardson Eleanore Whitehouse	Mary I. Griffin Percy M. Odell	Clara M. Hammond Terbert Noble	Emma A. Alexander Charles Henry Brine	oseph Huber	William F. Sammet	Astor Mildonian	Roy M. Lincoln Grace Hendricks	Peter Wiseman	Charles Albert Clark	Jas. Edgar McCarthy	Herbert W. Harding	Retta M. Howell Elgin F. Burtt	Ralph Emerson Smith	oseph Justin Pestana	oseph Buteau	Domenic DiPace	Jesse Case Neff	Ruth Salvadora Len Robert Converse Mary Noyes
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					-			rg, Mass. 34		0 00	Mich		,	1	Amberst 28 Ke Milford 25 Elg	Ra	19]			-1	
88 118	23	18	15	Intosh Holbrook, Mass. 18 Odell Amherst 30	Amherst 26 1	55	Nashna	Fitchburg, Mass. 34	Fitchburg Mass 30	Amherst 28	Detroit Mich 30	Amherst 33	Detechors	Telefool 21	Amberst 28 Milford 25	Ė	Amherst 19 J	56	2.4	23	27

Dat	Dare and Place		_			
	of Birth	Name of Child (if any)	Name of Father	Maiden Name of Mother	Birthplace of Father	Birthplace of Mother
Dec.	1946 21, Nashua 28, Nashua 1947	Ruth Bruce Sumner	Chas. Francis Morgan Carl Sumner Merrill	Chas. Francis Morgan Marian Eliz. Philips Wilmont, N. H. Carl Sumner Merrill Barbara Ann Murphy Amherst		Stuart, Florida Winthrop, Mass.
Jan. 1 Jan. 1	13, Nashua 15, Nashua	Robert Raymond Helen Frances	Frank Robert Beecher Edna Irene See John Allen Tierney Jacqueline Eaves		Reading, Mass. Scituate, Mass.	Sault Ste. Marie, Can. Melrose, Mass.
		Margaret Lucelia Kenneth Dahlgren	Donald Henry Davis George Albert Gulick		Boston, Mass. Haverstraw, N. Y.	Bedford Gardner, Mass.
	12	Roger Leshe Linda Lou	Donald Charles Grant Harold Loren Aldrich	_	Milford Northbridge, Mass.	llion, N. Y. Northbridge, Mass.
	20, Nashua 25, Manchester	Vern Peter James Ellison	Vernou Leonard Gray	Phyllis Adrianne Duff Gertrude F. Shufelt	Billerica, Mass.	Newton, Mass. Walnole N H
Mar. 2	23, Nashua	Merle Dudley Harold Potter	Harold Eastman, Jr.		Lyndeboro	Goffstown
	17, Nashua	James Alan	Jesse Frank Hall	Barbara L. Carter W. Stewartstown	W. Stewartstown	Amnerst Thornton's Ferry
June	s, Nashua 28, Nashua	Marcia Wilson Gordon Dennis	Donald Rice Ward William Arthur Hart	June Leona Wilson Doris Francis Hanson	Lyon Mountain, N. Y.	Nashua
June	28, Nashua	Sandra Ann Kothloon	Albert Dennis Vaugh	Geraldine A. Murphy Worcester, Mass.	Worcester, Mass.	Worcester, Mass.
	Z.	Richard Boylston, Jr.	Richard B. Locke	Helen Helena Miles	Amherst	rnudson, Mass. Amherst
	18, Nashua 19, Manchester	Daniel Jon Ivena Mac	Joseph Thos. Cullinan	Gecile Alice Bergeron Milford Della Dreet	Milford Durbana Maine	Bromptonville, Can.
		Judith Lec	=	Madeline B. Roby	Ferrisburg Vt.	Lowell, Mass.
July 2	28, Nashua 25, Nashua	Priscilla Eileen Deborah lane	James Wm. Lawson Robert Scott Little	Priscilla W. Thomas Graco F Sodlor	Birmingham, Ala.	Berwick, Maine
		Lora Mae	Harold Gardner Frost	Lora Ethel Dion	Waltham, Mass.	Amherst
Sept.	12, Goffstown 20 Peterboro	Charles Leland David I ane	Clarence II. Adams	Mabel A. Chamberlain Reading, Mass.	Reading, Mass.	Colebrook, N. II.
	22, Manchester	Robert Morton	George R. Campbell	lane C. Ramsdell	Philadelphia, Pa.	neene Philadelphia. Pa.
Sept.	24. Nashua	Susan Elaine	Bichard Norman Hill	Phyllis A Vatcher	Gardner, Mass.	Lynn, Mass.
:-	4. Nashua	Terone Ted	Everett D. Stickney Theodore I Forher	Virgie L. Williams (Mittord Edna Flaine Brodovick Clarkeville, M. 11		Sikeston, Missouri Wilton
Oct. 2	26, Nashua	Lennon	David Farquhar, Jr.	Katherine MacLennon Lincoln, Mass.		Margaree, Nova Scotia
./0/.	4, Manchester	Mary Ann	Henry Richard Hirsch	Mary Ann Gibney	Brooklyn, N. Y.	Philadelphia, Pa.
Dec.	22, Nashua 12, Nashua	Alan Tenney Sally Ioan	Francis T. Clough	Cecelia Evelya Ciak	Dedham, Mass.	So. Glastonbury, Coun.
Dec.	27, Nashua	~	Geo. Chas. Grassett	Ξ	Charlotte, Vt.	Millord Greenfield

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Date and Place of Death	Place	Name and Surname of Deceased	Age Nan	Name of Father	Name of Mother	Birthplace of Father	Birthplace of Mother
ot. 20, Nor Smithfield,	th R. 1.	Sept. 20, North Smithfeld, R. 1. Dana Jefferson, Thomas 57 8 20 Clarence J. Thomas Mina Chaffee	57 8 20 Clarence	e J. Thomas	Mina Chaffee	Vermont	Vermont
c. 21, Nash	Scotia ua	Ruth Morgan	80 7 5 0 0 1 Charles	F. Morgan	Marion Philips	Wilmont, N. H.	Florida
Mar. 3, Nashua Mar. 24, Amherst	a erst	Mary Ann Van Buren 73 0 7 John Keefe Carrie Lois Austin 77 0 119 Wm. McMaster	73 0 7 John K 71 4 10 Wm. 1	Geefe MacMaster	van	Cork, Ireland Scotland	Cork, Ireland Catherine Lake, N. C.
mar. 23, Anners June 19, Nashua July 8, Amherst	;	Evereu Louis Mille, Sr. Frederic W. Brown Ernest Warner Bunker	81 6 28 J. Will 69 11 2 Joel A.	ard Brown Bunker			Abington, Mass. East Haven, Vt.
y 15, Harttord, y 25, Nashua	, ,	Satia Erskine Daniel Isaac Libby	74 11 29 64 9 25 Daniel	Libby	Laura Otis	Danville, Me.	Somerswerth, N. H.
Aug. 15, Goffstow Oct. 2, Amherst	9	John Ainsworth Ernest Lester Farrin	78 9 14 Ripley 68 7 5 John F	Ainsworth . Farrin	Mary Madhit Josephine M. Swanton Riehmond, Me.	Riehmond, Me.	Richmond, Me.
t. 9, Amiliel t. 27, Goffsto	own	Sevaire Martin 73 Oliver Martin M	02 8 25 Wm. 1 73 Oliver	Langlands Martin	atherine Campbell ary Ann		Scotland Canada
v. 3, Nashu v. 7, Nashu	e c	Edward James Wells	65 5 15 Charles	Allen Wells	elissa Wescott	Canaan, N. H.	Danbury, N. H.
Nov. 19, Goffstown Dec. 13, Nashua	town	Arthur Anderson Sally Jean Hancock	6 10 4 Herman	Hernan Anderson Robert Hancock	illian Aldrieh riscilla Hagar	Maine Mont Vernon	Hobart, New York Milford

BROUGHT FROM AWAY AND BURIED IN TOWN

Death				ge	_	
	Place of Death	Name and Surname of the Deceased	Vears	Months	Days	Cemetery
	1946 Brookline,	Elizabeth Monroe				
May 22,	Mass.	Rogers	84	11	5	Meadowview
Aug. 5, 1	Beltsville, Md.	Elsie M. Converse	59			Meadowview
	Boston, Mass.	Mary Ella Bosworth	93	7	13	Meadowview
	1947	T T TO:	0.0		-	
	Milford	Justin L. Piper	88	6		Meadowview
	Natick, Mass. Milford	Mary F. Martin Susan Frances Gilmore	$\frac{80}{70}$	8		Meadowview Meadowview
	Concord	Harvey Cornellier	46		6	St. Patrick's
	Nashua	Clara A. Weston	92		12	Cricket Corner
	Milford	John Spano	$6\overline{2}$			St. Patrick's
	Boston, Mass.	Cornelius J. Buckley	73	3	7	St. Patrick's
	Goffstown	James Nutting, Jr.		1	1	Meadowview
Mar. 15,	Lexington,					
	Mass.	Joseph T. O'Brien	81		18	St. Patrick's
	Milford	Ida S. Harvell	83		24	Chestnut Hill
May 10,	Milford	Michael Ansaldo Emma Hanson	83 69		22	St. Patrick's Meadowview
May 12, Ioly 7 N	Goffstown Manchester	Kathleen M. E. Willette	09	9	29	St. Patrick's
July 22	Manchester	Elwin S. Wright	76		3	Meadowview
fulv 31.	Peterboro	Amanda Charlotte			Ü	
	2000	Pearson	81	11	18	
	Goffstown		63		10	Meadowview
	, Milford	Sarah Agnes Terris	70	4		St. Patrick's
Oct. 31,	New Boston	Nellie A. Smith	73		11	Chestnut Hill
	Boston, Mass.	Elizabeth Rossiter	87	4	10	St. Patrick's
Dec. 7,	Medford,	C. 11. M. 16-11.	=.	~		Manhamata
Doc 1	Mass.	Stella M. Hollis Eben F. Bixbv	76	11	14	Meadowview Meadowview
Jec. 4,	Doston, Mass.	EDEL F. DIXDY	οı	111	1	Meadowview

Of the Deaths recorded for 1947, one was over 100 years of age; 90 to 99 years of age, 2: 80 to 89 years of age, 10; 70 to 79 years of age, 12: 60 to 69 years of age, 7: 50 to 59 years of age, 3: and 6 below 50.

One of the most important records of a town is the Vital Statistics, not only for today but for years to come. If everyone would see to it that the records of their own family were fully and correctly filled out on the Birth, Marriage and Death certificates when handed in for filing, it may later be of great use to them or their descendants at some future date and a great help to this office in making out the records of today.

I hereby certify that the foregoing returns are correct to the best of my knowledge and belief so far as the information has been furnished by the reporting person.

> HORTON S. ALLEN, Town Clerk.





REPORT OF Ways and Means Committee TOWN OF AMHERST, N. H.

FISCAL YEAR 1947-1948

Also

Report of Town Hall Committee



WAYS AND MEANS COMMITTEE, TOWN OF AMHERST, N. H., FISCAL YEAR 1947-1948

DO YOU KNOW THAT:

Since 1943 the annual expenses of the Town of Amherst have increased 33 per cent!

Your Ways and Means Committee shares the concern felt by all taxpayers over the mounting costs of town upkeep and their effect on the tax rate.

Amherst taxpayers cannot turn back the nationwide trend to higher prices for material and labor. This fact makes it more than ever important to find methods that will result in the most efficient use of what the town must buy.

Your committee recommends favorable action on articles in the warrant which it feels will result in:

A. A method of accounting for town expenses which will provide annual reports that will make it clear to town officers and committees and to taxpayers how their money is being spent, as provided for in Article 29.

B. A long range program for the improvement and maintenance of town roads and town property that will point out why appropriations are needed and give details of how and where they are to be spent: hence the recommendation of Article 30 calling for the appointment of a Road Commission.

The recommendation of the two foregoing articles is not put forward in a spirit of criticism of any town officer. The recommendations are made for the purpose of assisting such officers to operate more effectively.

Important—Uncertainty About Town Road Aid

A bill to restore town road aid is now before the State Legislature. It seems doubtful that the bill will be voted on before our town meeting.

If the bill is passed the town will receive this year, the amount which was not paid by the State in 1946, plus the amount the town is entitled to in 1947. If the bill is not passed, no aid from the state will be forthcoming. The loss of aid for the two years would amount to approximately \$7800., a sum equivalent to about \$5.85 a thousand in the tax rate.

Under the circumstances your committee feels that recommendations by it on Articles 6. 7, 11, 14, 15, 21, 23 and 24 are in order only if the bill is passed. If the bill is not passed, we can only point out, without recommendations, what the estimated cost of the projects would be.

Your committee recommends that estimated expenditures as presented by the various departments and listed in your town reports be accepted and that the town raise and appropriate sums to provide for them, with these exceptions:

That the estimate for town officers' expenses be reduced to \$1100.

That the estimate for town hall expenses be reduced to \$500.

That the estimate for police department be reduced to \$450.

That the estimate for snow removal be reduced to \$3500.

That the estimate for town maintenance be reduced to \$4000.

That the estimate for re-oiling be reduced to \$3750.

That the estimate for Memorial Day be increased to \$200.

That the estimate for Parks and Playgrounds be reduced to \$500.

That the estimate for spraying be increased to \$400 and that a part of this amount be spent to continue the work of trimming and fertilizing our trees.

That the estimate for town dumps be reduced to \$100.

In view of the large amount of the school budget to provide for both this year's appropriation and last year's deficit, your committee recommends that repairs to the High School roof, at a cost of \$700, be postponed.

WARRANT

Article 1. No recommendation necessary.

Article 2. Your committee recommends that such sums of money be appropriated as may be necessary to defray town charges for the ensuing year.

Article 3. Your committee recommends that the town authorize the Selectmen and Town Treasurer to borrow money in anticipation of taxes.

Article 4. Your committee recommends that the town vote to give a discount of 1 per cent on taxes prepaid up to July 1, and that on taxes prepaid between July 1 and August 1, a discount of one half of 1 per cent be given.

Article 5. Your committee recommends that the town vote to raise and appropriate \$50 to fix the cemetery wall on Chestnut Hill.

Article 6. Your committee recommends that the town raise and appropriate the sum of \$2000 to oil the road from Silva's to the Merrimack town line, provided TRA funds are available.

Article 7. Your committee recommends that the town raise and appropriate the sum of \$3100 to oil the road at Cricket Corner from Roby's to the Merrimack town line, provided TRA funds are available.

Article 8. Your committee recommends that the town vote to install an electric light on the Milford Road at the corner by the Lyndeboro Road and raise and appropriate money for same.

Article 9. Your committee recommends that the town vote to raise and appropriate the sum of \$850 to widen and complete the bridge over Baboosic Brook on the road toward Camp Judea.

Article 10. Your committee recommends that the town vote to raise and appropriate for TRA a sum that will enable the town to contribute \$1.00 for each \$4.00 contributed by the State for that purpose.

Article 11. Your committee recommends that the

town raise and appropriate the sum of \$700 to gravel and oil the section of Mack Hill Road extending 1100 feet from the end of the present oiled surface opposite Ryan's house, provided TRA funds are available.

Article 12. Your committee feels that it is not sufficently well informed to make a recommendation.

Article 13. Your committee recommends that the town vote to raise and appropriate the sum of \$750 to oil the three-tenths of a mile of road extending from the Bedford-Amherst town line to the front of the "Horace Greeley place," provided TRA funds are available.

Article 14. Your committee recommends that the town vote to raise and appropriate the sum of \$400 to oil Lake and Lake Front streets at Lake Baboosic, provided TRA funds are available.

Article 15. Your committee recommends that the town vote not to raise and appropriate money to oil Clark's Avenue at Lake Baboosic.

Article 16. Your committee recommends that the town vote to install and maintain a light on Public Service Pole 20 near Wenzel's at Lake Baboosic and that money be raised and appropriated for this purpose.

Article 17. Your committee recommends that the town vote to raise and appropriate the sum of \$25 as a token contribution for the purpose given in this

Article.

Article 18. Your committee recommends that the town vote to discontinue the roads in the Bombing Area.

Article 19. Your committee recommends that the town vote not to rescind the Zoning Ordinance, adopted at the annual town meeting of March 12, 1946. Your committee feels that the continuance of the Zoning Ordinance is in the best interests of the town.

Article 20. Your committee recommends that the town vote to amend the Town Zoning Ordinance in ac-

cordance with this article.

Article 21. Your committee recommends that the town vote to raise and appropriate the sum of \$1400 to surface and treat with oil the 1 1-10 mile of road on Christian Hill, provided TRA funds are available.

Article 22. Your committee recommends that the town vote to raise and appropriate the sum of \$400 to gravel and provide proper drainage on Main Street between Davis Lane and Locke's Corner.

Article 23. Your Committee recommends that the town raise and appropriate the sum of \$300 to oil Main Street between Davis Lane and Locke's Corner, provided TRA funds are available.

Article 24. Your committee recommends that the town raise and appropriate the sum of \$700 to surface and treat with oil that part of the road off Walnut Hill beginning where the present oiled surface ends and continuing to the Chisholm Farm buildings, provided TRA funds are available.

Article 25. Your committee recommends that the town raise and appropriate the sum of \$725 for the kitchen in the Town Hall Building, per Item 1 of the Report of the Town Hall Committee.

Article 26. Your committee recommends that the town raise and appropriate the sum of \$420 for needed repairs and installation at the Town Hall Building, per Item 2 of the Report of the Town Hall Committee.

Article 27. Your committee recommends that the town raise and appropriate to a fund for a heating plant for the Town Hall, the sum of \$1000, per Item 3 of the Report of the Town Hall Committee.

Article 28. Your committee recommends that the town vote not to raise and appropriate the sum of \$575, per Item 4 of the Report of the Town Hall Committee. In view of the amount of estimated town expenses for the year, the committee feels that the improvements listed should be postponed.

Your committee recommends that Town Hall Committee for 1947 be appointed by the Moderator and that the membership, duties, and the purpose of this

committee be in accordance with Article 15 of the 1946 Warrant.

Article 29. Your committee recommends that the town vote to raise and appropriate a sum not to exceed \$100 for the purpose of an audit of all the town's books and accounts. Such audit to be made through the State Tax Commission. Your committee feels it is desirable that accounting practices of the town be improved and modernized.

Article 30. Your committee recommends that the town vote to direct the Selectmen to appoint, within 30 days, three citizens, other than themselves, to serve as road commissioners, to aid and assist the Road Agent; that they serve without salary: that the Selectmen fill vacancies in the Commission, when they occur; and that the Commissioners make a report at each annual town meeting or at any special town meeting.

Highway expense is the largest single item in the town budget, with the exception of School expenses. Your committee feels that officers administering an appropriation of this size should have the benefit of the assistance and advice of commissioners, as recommended in the Article.

Respectfully submitted, GEORGE B. HYDE.

Chairman

BENJAMIN G. BUNDY,

Secretary

ROBERT L. SMITH, RAYMOND E. STIMSON, RICHARD W. WESTON, WILLIAM T. WHITTLE.

SUMMARY

Committee Recommends

a. Selectmen's estimate of town

expenses \$33,441.91

\$25,991.91

b. School Committee estimate 30,810.00

30,110.00

c. Appropriations asked	l in	
Warrant	15,555.69	14,845.00
Total	\$79,807.60	\$70,946.91

Item a (of summary). The sum that the town must pay for the County Tax is not included in the Selectmen's estimate nor in your committee's recommendation. The exact amount of that tax is not known as this is written. The amount paid by the town last year for the County Tax was \$5497.80. Your committee is informed that the rate for the County Tax for 1947 has been acted upon by the County Delegation and that it is 15 percent higher than for 1946. Taxpayers giving consideration to the total of town expenses should keep it in mind that a substantial sum for that tax must be added to the total shown in the summary.

Item c (of summary). Included in your committee's recommendation is \$1925 estimated town contribution to TRA in the event that the TRA bill is passed. The sum recommended by your committee would be \$9350 if TRA funds should not be available.



REPORT OF THE TOWN HALL COMMITTEE

At the annual town meeting for 1946 it was voted to raise and appropriate the sum of \$500 towards remodeling the kitchen in the Town Hall building, and to accept such personal contributions as had been made or might be offered for this purpose; and it was voted to instruct the moderator to appoint, not later than May 1, 1946, a committee of seven, one of whom should be a Selectman, one a member of the Ways and Means Committee, to supervise the remodeling of the kitchen and to look into the matter of further repairs and improvements to the Town Hall building and to report and make recommendations to a future town meeting, such meeting to be not later than the annual town meeting for 1947.

The following committee was appointed by the moderator:

Robert L. Smith, chairman, Mrs. Charles Lincoln, Mrs. Lendal Harding, Mrs. Margaret Murphy, Messrs. Meric Arnold, Malcolm Clark and Benjamin Bundy.

Improvements to the kitchen have been completed to the point where it is now in use for public suppers and for preparing school lunches. There is, however, further equipment which your committee considers essential if the advantage of the improvements to date is to be realized. There are also installations, the work for which is not completed.

Material and labor at a cost of \$533.35 has been paid for by the town; against this there was a refund of four dollars.

The following items are subjects of articles in the warrant for the annual town meeting for 1947, numbered as indicated in the following:

Item 1-See Article 25 of the warrant-Kitchen.

Materials not paid for and unpaid labor

charges for projects not completed \$209.00 Estimated cost of partially completed plumbing 150.00

Estimated cost of drain board for dishes	25.00
10 burner, restaurant type gas stove	225.00
To complete painting of kitchen	26.00
Estimated cost of dry-well for kitchen sink drain	90.00

Total of Item 1

\$725.00

Item 2—See Article 26 of warrant—Needed Repairs and Installation.

Your committee feels that the recommendations covered by this item are essential to the safety and adequate upkeep of the building.

Tanta aprice p or the Santania	
Estimated cost of re-installation of entrance	
wiring for electricity to conform to fire	
underwriters' requirements	\$120.00
Estimated cost of painting exterior wood-	
work of Town Hall building and re-	
glazing where necessary	250.00
Estimated cost of screens for kitchen and	
dining hall	50.00
T 1 1 6 T 2	6.130.00

Total of Item 2

\$420,00

Item 3—See Article 27 of warrant—Heating Plant for Town Hall.

The shortage of materials and their high cost make it inadvisable, in the opinion of your committee, to consider the installation of a heating plant this year. Blue prints for a heating system were procured by your committee and are in the hands of the Selectmen.

Your committee feels, however, that a modern heating plant is essential as a measure for reducing the present fire hazard and for providing a more serviceable means of heat, in keeping with present day fuels.

The cost of an adequate heating plant probably will be too high to assume in a single year. In view of the need, however, your committee feels that measures should be taken to insure installation as soon as prices are more reasonable. To this end it is recommended that a fund be established for the accumulation of sufficient money for the installation of a heating plant.

and that the sum of \$1,000 be raised and appropriated this year to such a fund.

Total of Item 3

\$1,000.00

Item 4—See Article 28 of warrant—Desirable Improvements to Town Hall Building.

provements to rown tran bunding.	
Estimated cost of painting dining hall	\$150.00
Estimated cost of painting side entrance hall	100.00
Estimated cost of painting Selectmen's room	75.00
Estimated cost of painting Assembly hall	250.00

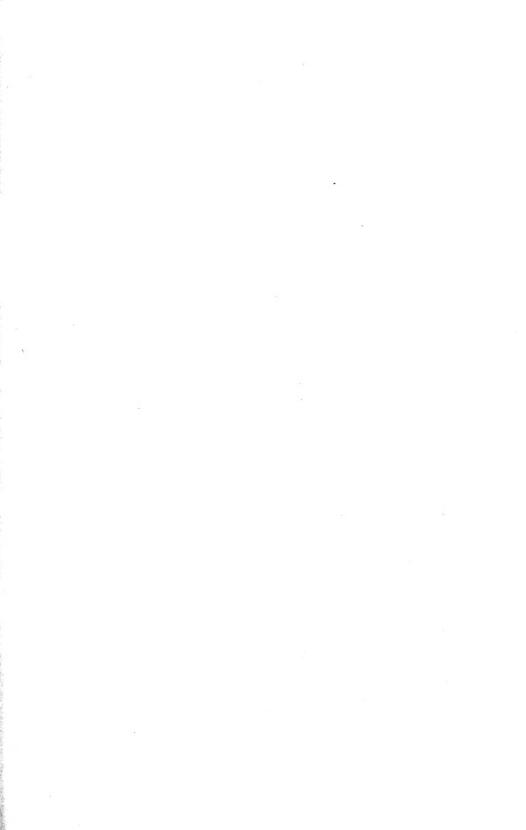
Total of Item 4

\$575.00

Through the generosity of Mrs. Charles Lincoln a gas hot water heater has been installed in the kitchen at no cost to the town. Acknowledgement is also recorded here for Mr. Dixon's generous gift of fluorescent lights for the kitchen.

Respectfully submitted,
BENJAMIN G. BUNDY, Secretary,
for the Committee.

February 24, 1947.





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